

### IURC Cause No. 43190 FILED

FEB 2 2 2007

INDIANA UTILITY
REGULATORY COMMISSION

# City of Evansville Waterworks District

# **Accounting Workpapers**

February 20, 2007

Prepared by Umbaugh Indianapolis, Indiana

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### ADJUSTMENT 1

-Salaries and Wages-

### DETAILED PRO FORMA PAYROLL ANALYSIS

Date: 12 Months Ended 5/31/06

Account: Salaries and Wages

Cutoff: 100%

Name	TY 5/30/06 Hours	Hire Date	Term Date	CY 2005 Pay Rate	CY 2006 Pay Rate	Test Year Total Pay	CY 2006 1st Pay (2)	CY 2005 Pay Rate	1st Pay Equivalent Hours	Normalized 1st Pay (3)	Normalized TY 5/30/06 Total Pay	Normalized Equivalent Hours	Budgeted CY2007 Pay Rate	Pro Forma Payroll	9.25% Pro Forma CY2007 PERF (1)
			1200,000						110-10						
Randall W. Brown (Director VIII) (5)	720.00	01/09/06			\$31.25	\$22,500.00					\$22,500.00	2,080.00	\$32.19	\$66,950.00	\$6,192.88
Randall W. Brown (Board Member) (6)	1,213.37		01/09/06	\$3,935.00		2,295.43					2,295.43				
James H. Gribbins (Board Member) (1)	2,080.07			3,935.00	3,935.00	3,935.03					3,935.03	2,080.07	3,935.03	3,935.03	
Jeffrey M. Hatfield (Board Member) (1)	2,080.07			3,935.00	3,935.00	3,935.03					3,935.03	2,080.07	3,935.03	3,935.03	
Sandra L. Hetzel (Secretary III)	2,040.00			13.23	13.62	27,285.57	\$1,074.07	\$13.63	\$78.81	\$1,073.70	27,285.20	2,036.88	14.03	28,573.16	2,643.02
Desiree A. Khayum (Director IV)	2,040.00			29.05	29.92	59,908.30	2,358.62	29.93	78,80	2,357.48	59,907.16	2,036.64	30.82	62,760.68	5,805.36
Harry H. Lawson (Gen. Manager)	2,040.00			36.16	37.24	75,243.00	2,935.89	37.26	78.80	2,934.46	75,241.57	2,055.13	38.36	78,838.79	7,292.59
Tina E. Murphy (Board Member) (1)	2,080.07			3,935.00	3,935.00	3,935.03					3,935.03	2,080.07	3,935.03	3,935.03	
Stephen T. Titzer (Board Member) (1)	2,080.07			3,935.00	3,935.00	3,935.03					3,935.03	2,080.07	3,935.03	3,935.03	
Barry Russell (Board Member) (1)	866,70			3,935.00	3,935.00	1,639.60					1,639.60	2,080.07	3,935.03	3,935.03	
Joy F. Wells (Acc't Clerk IV)	2,000.00			15.93	16.41	32,220.08	1,293.38	16.41	78.82	1,293.08	32,219.78	1,997.62	16.89	33,743.38	3,121.26
Kevin W. Winterhneimer (City Attorney)	2,040.00			7.62	7.85	15,712.85	618.52	7.73	79.99	627.55	15,721.88	2,037.89	7.85	15,988.65	1,478.95
Robert E. Calhoun (Janitor)	2,101.50			15.62	16.93	34,821.44	657.60	15.62	42.10	712.75	34,876.59	2,156.84	17.44	37,615.35	3,479.42
April Bradley (Janitor) (6)	80.00		06/06/05	16.44		1,319.44					1,319.44				
David C. Carter (Maint/Relief)	2,305.00			16.12	17,48	42,716.88	806.08	16.12	50.00	874.09	42,784.89	2,563.32	18.00	46,139.76	4,267.93
George T. Deyss (Operator)	2,314.00			17.97	18.51	44,767.80	1,305.52	17.97	72.65	1,344.75	44,807.03	2,462.36	19.06	46,932.54	4,341.26
Jerrod L. Elmendorf Maint/Relief) (6)	665,25			16.12		11,571.41					11,571.41				
Gary A. Fisher (Lead Maint)	2,297.25			16.97	17.71	44,185.61	844.16	16.97	49.74	880.97	44,222.42	2,559.05	18.24	46,677.06	4,317.63
Adrienne K. McDowell ( Operator) (5)	40.00	05/15/06			18.51	743,60					743.60	2,080.00	19.06	39,644.80	3,667.14
Mark E. Morrow (Maint/Relief Operator) (6)	1,218.25	11/07/05		16.97	17,48	22,188.89	678.80	16.97	40.00	699.20	22,209.29	2,080.00	18.00	37,440.00	3,463.20
William E. Mullen Jr. (Operator)	2,383.75			17.97	18.51	47,218.75	1,368.72	17.97	76.17	1,409.85	47,259.88	2,597.15	19.06	49,501.74	4,578.91
Robert W. Phillips (Maint/Relief)	2,212.70			16.97	17,48	39,912.39	678.80	16.97	40.00	699,20	39,932.79	2,323.81	18.00	41,828.55	3,869.14
George Rohner (Janitor) (5)	1,600.00	08/15/05		16.44	16.93	26,704.64	657.60	16.44	40.00	677,20	26,724.24	2,080.00	17.44	36,275.20	3,355.46
Thomas R. Scheller (Maint/Relief)	2,320.75			16.97	17.48	44,435.71	1,229.22	16.97	72.43	1,266.16	44,472.65	2,588.00	18.00	46,583.94	4,309.01
Thomas C. Singer (Operator)	2,414.00			17.97	18.51	47,944.08	1,087.20	17.97	60.50	1,119.87	47,976.75	2,636.55	19.06	50,252.62	4,648.37
Robert A. Stasi (Maint/Relief) (5)	1,434.50	09/26/05		16.97	17.48	25,916.30	793.35	16.97	46.75	817.19	25,940.14	2,080.00	18.00	37,440.00	3,463.20
Mark W. Stephenson (Instrum & Elec Tech)	2,239.75			16.97	18.65	44,212.21	724.40	16.97	42.69	796.11	44,283.92	2,505.37	19.21	48,126.91	4,451.74
Anthony W. Stringer (Lead Maint) (6)	1,911.50		03/13/06	17.97	18.51	36,837.28					36,837.28				
Leory Bates Jr. (Hvy Eqip Opr)	2,271.25			17.82	18.35	42,702.02	712.80	17.82	40.00	734.00	42,723.22	2,367.91	18.91	44,777.14	4,141.89
Raymond A. Beliles (Laborer) (5)	1,682.75	08/22/05		16.57	17.05	29,761.89	662.00	16.57	39.95	681,18	29,781.07	2,080.00	17.56	36,524.80	3,378.54
Donald E. Boardman (Hvy Eqip Opr)	2,367.25			16.69	18.35	46,322.45	982.33	16.69	58.86	1,080.03	46,420.15	2,669.79	18.91	50,485.71	4,669.93
Robert L. Caldwell (Leadman Laborer) (6)	411.25		07/15/05	17.97		7,394.66					7,394.66				
Samuel E. Carter(Leadman Laborer)	2,164.25			17.97	18.51	40,091.10	840.10	17.97	46.75	865.35	40,116.35	2,204.58	19,06	42,019.34	3,886.79
Terry R. Dillon (Laborer)	2,337.75			16.55	17.05	42,055.12	773.71	16.55	46.75	797.08	, 42,078.49	2,510.65	17.56	44,087.01	4,078.05
Kenneth A. Dosher Jr. (Leadman Laborer)	2,377.75			17.97	18.51	46,755.54	819.88	17.97	45.62	844.52	46,780.18	2,570.79	19.06	48,999.28	4,532.43
Kenneth A. Dosher (Hyy Eqip Opr)	2,511.00			17.82	18.35	52,034.55	1,064.75	17.82	59.75	1,096.42	52,066.22	2,885.74	19.06	55,002.17	5,087.70
James S. Drake (Hvy Eqip Opr)	2,450.00			17.82	18.35	49,247.89	1,017.97	17.82	57.13	1,048.25	49,278.17	2,731.21	19.06	52,056.90	4,815.26
Valaries J. Ewers (Dump Truck Operator)(6)	2,139.75			16.55	17.19	38,516.06	801.12	16,55	48.41	832.10	38,547.04	2,291.90	17.71	40,589.58	3,754.54
Jerrod L. Elmendorf (Laborer) (6)	788.50			16.12	17.05	14,897.39					14,897.39	2,080.00	17.56	36,524.80	3,378.54
Norman B. Hedderich (Dump Truck Opr) (6)	1,863.50		01/06/06	16.69	17.19	31,996.44	742.70	16.69	44.50	764.95	32,018.69				
Harry H Herron Jr. (Stock Clerk)	2,185.25			17.82	18.51	41,308.37	862.56	17.82	48.40	895.96	41,341.77	2,282.84	19.06	43,510.92	4,024.76
Michael Hurley (Mechanic - Water) (6)	1,112.75			16.55	17.39	19,397.54	675.20	16,55	40,80	709.47	19,431.81	2,080.00			
Joe A. Hutchinson (Dump Truck Opr)	2,343.75			16.69	17.19	45,013.42	667.60	16.69	40.00	687.60	45,033.42	2,664.70	17.71	47,191.83	4,365.24
Michael A. Lannert (Laborer)	2,088.25			16.55	17.05	36,160.59	693.03	16.55	41,87	713.97	36,181.53	2,158.80	17.56	37,908.57	3,506.54
Richard E. McKinley (Leadman Laborer)	2,210.50			17.97	18.51	41,817.62	718.80	17.97	40.00	740.40	41,839.22	2,299.26	19.06	43,823.94	4,053.71
Thomas A. Meyer (Night Dispatcher) (6)	2,016.00			16.69	17.19	34,140.89	667.60	16.69	40.00	687.60	34,160.89	2,080.00	17.71	36,836.80	3,407.40
Kenneth W. Minor (Lead Mechanic)	2,316.00			17.97	18,51	45,402.86	718.80	17.97	40.00	740.40	45,424.46	2,496.29	19.06	47,579.26	4,401.08
Mark E. Morrow (Maint/Relief Operator) (6)	274.00	11/07/05		16.97		5,399.43					5,399.43				
Donald Mosby (Meter Main Labor) (6)	1,780.25			16.88	18.51	33,194.37	714.31	16.88	42.32	783.29	33,263.35	2,080.00			
Randy S. Notter (Dump Truck Opr)	2,181.25			16.69	17.19	37,829,33	774.00	16.69	46.38	797.19	37,852.52	2,239,79	17.71	39,666,75	3,669.17

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### DETAILED PRO FORMA PAYROLL ANALYSIS

Date: 12 Months Ended 5/31/06

Account: Salaries and Wages

Cutoff: 100%

				CY 2005	CY 2006			CY 2005	1st Pay	Normalized	Normalized	Normalized	CY2007		Pro Forma
	TY 5/30/06			Pay	Pay	Test Year	CY 2006	Pay	Equivalent	lst	TY 5/30/06	Equivalent	Pay	Pro Forma	CY2007
Name	Hours	Hire Date	Term Date	Rate	Rate	Total Pay	Ist Pav (2)	Rate	Hours	Pay (3)	Total Pay	Hours	Rate	Payroli	PERF(1)
Thomas G. Overfield (Flash/Barr Maint)	2,140.50			16.88	17.39	37,759.39	675.20	16.88	40.00	695,60	37,779.79	2,210.09	17.91	39,582.79	3,661.41
Annie M. Phillips (Janitor/Laborer)	2,336.25			16.55	17,05	41,848.95	662,00	16.55	40.00	682.00	41,868.95	2,498.15	17.56	43,867.47	4,057.74
Dale Prevo (Hvy Eqip Opr)	2,096,75			17,82	18.35	37,938.89	712.80	17.82	40.00	734,00	37,960.09	2,103.91	18.91	39,785.03	3,680.11
Robert J. Ruder (Laborer)	2,373.25			16.55	17.05	44,422.36	879.22	16.55	53.13	905.78	44,448.92	2,652.08			
Gary R. Stonestreet (Laborer)	2,562.75		04/15/05	16.55	17.05	50,323.40	905.08	16.55	54.69	932.42	50,350.74	3,004.22	17.56	52,754.12	4,879.76
Lawarence Strange (Mechanic) (5)	360.00	03/13/06			17.39	6,260.40					6,260.40	2,080.00	17.91	37,252.80	3,445.88
George W. Utley Ill (Laborer) (6)	658.25			16.55		12,021.05					12,021.05				
James R. Ward (Hvy Eqip Opr)	2,579.25			17.82	18.35	53,594.81	712.80	17.82	40.00	734,00	53,616.01	2,971.63	18.91	56,193.61	5,197.91
Glen Weiss Jr. (5)	48.00			16.55		794.40					794.40				
Nick A. Winiger (Leadman Laborer)	2,427.50			17.97	18.51	48,949.13	889.51	17.97	49.50	916.24	48,975.86	2,691.45	19.06	51,299.12	4,745.17
Jeff Young (Dump Truck Opr) (6)	526.00			17.62	17.19	9,483.67					9,483.67	2,080.00	17.71	36,836.80	3,407.40
Laborer														36,525.00	3,378.56
Marcia K. Acker (Meter Reader) (4)	2,166.25			16.55	17.05	36,830.21					36,830.21	2,197.51	17.56	38,588.22	3,569.41
Charles N. Burlison (Lead Reader/Person)	2,510.00			17.01	17.52	47,391.24	680.40	17.01	40.00	700.80	47,411.64	2,752.62	18.05	49,684.75	4,595.84
WM L. Deatherage (Install/Remove)	2,087.50			16.55	17.05	36,306.67	662.00	16.55	40.00	682.00	36,326.67	2,167.46	17.56	38,060.64	3,520.61
Jerrod L. Elmendorf *(6)	836.00			15.65	17,05	14,903.91	735.92	15.65	47.02	801.75	14,969.74				
Valarie J. Ewers (6)	143.00			16,55		2,563.08					2,563.08				
Timothy V. Greenfield (Install/Remove)	2,302.50			16.55	17.05	40,735.23	864.56	16.55	52,24	890.68	40,761.35	2,432.06	17.56	42,707.00	3,950.40
David L. Grossman (Meter Reader)	2,274.00			16.55	17.05	41,934.07	662.00	16.55	40.00	682,00	41,954.07	2,503.23	17.56	43,956.65	4,065.99
Bradley S. Haskins (Meter Reader)	2,361.00			16.55	17.05	44,404.29	662.00	16.55	40.00	682.00	44,424.29	2,650.61	17.56	46,544.78	4,305.39
John S. Hart II (Install/Remove)	2,080.00			16.55	17.05	34,824.00	662.00	16.55	40.00	682.00	34,844.00	2,079.00	17.56	36,507.20	3,376.92
Michael Hurley (Industrial Meter Reader) (6)	1,034.25			16.55	18.15	18,347.55					18,347.55	2,080.00	18.69	38,875.20	3,595.96
Justin S. Jones (Meter Pick Up)	2,431.50			14.90	16.19	41,712.52	1,301.11	14.90	87.32	1,413.76	41,825.17	2,708.57	17.56	47,562.46	4,399.53
Edward A. Kitzinger (Lead Indust Meter Reader)	2,084.25			17.97	18,51	37,925.78	718.80	17.97	40.00	740.40	37,947.38	2,085.39	19.06	39,747.49	3,676.64
Charles Lefler (Meter Reader)	2,193.00			16.55	17.05	40,550.65	662.00	16.55	40.00	682.00	40,570.65	2,420.68	17.56	42,507.20	3,931.92
David A. Lichlyter (Meter Pick Up)	2,623.75			16.55	17.05	49,273.09	1,062.56	16,55	64.20	1,094.66	49,305.19	2,941.84	17.56	51,658.66	4,778.43
Linda F. Lineback (Night Dispatcher)	2,574.75			16.69	17.19	48,477.83	1,490.80	16.69	89.32	1,535.46	48,522.49	2,871.15	17.71	50,848,13	4,703.45
Brenda L. Martin (Meter Reader)	2,272.00		00 100 105	16.55	17.05	41,872.41	662.00	16.55	40.00	682.00	41,892.41	2,499.55	17.56	43,892.05	4,060.01
Ricky D. Martin (Install/Remove) (6)	24.00		09/23/05	16.55	17.00	397.20	****	1600	-0.45		397.20			F0.418.04	
Edward L. Massey (Nighe emerg Truck) John A. Maxwell (Nighe Emerg Truck)	2,528.00			16.88	17.39 17.39	48,090.76	885.44	16.88	52,45	912.19	48,117.51	2,814.84	17.91	50,413.86	4,663.28
Thomas A. Meyer (6)	2,390.00			16.88	17.39	44,449.15	1,232.48	16.88	73.01	1,269.72	44,486.39	2,602.43	17.91	46,609.45	4,311.37
Rodney E. Miller (Meter Reader)	120,00 2,237,50			16.69 16,55	17.05	1,986.00 41,062.20	662,00	16,55	40,00	(02.00	1,986.00	2.451.21	17,56	42.042.16	2.001.40
Donald Mosby (Meter Main/Laborer) (6)	470.00			16.88	17.03	8,570.02	662,00	10,33	40,00	682.00	41,082.20 8,570.02	2,451.21 2,080.00	18,29	43,043.16 38,043.20	3,981.49 3,519.00
Randy Nonweiler (Meter Maint Relief)	2,254.25			14.07	15,35	33,963.55	915.40	14.07	65,06	998.68	34,046.83	2,330,76	17.56	40,928,17	3,785.86
Glenn R. Ray (Night Dispatcher)	2,203,25			17.62	17.19	38,253.91	1,079.36	17.62	61.26	1,053.02	38,227.57	2,192.02	17.71	38,820.73	3,590.92
Raymond Reed Jr. (Meter Reader)	2,343.50			16.55	18.15	43,740.41	662.00	16,55	40.00	726.00	43,804.41	2,543.51	17.56	44,664.12	4,131.43
Robert Ruder (Indust Meter Read - Meter)	40,00			16,55	18.15	726.00	002,00	10.55	40.00	720.00	726.00	2,080.00	18.69	38,875.20	3,595,96
Mark T. Samples (Leadman Laborer) (5)	504.00			10,55	18.51	8,734.53					8,734.53	2,080.00	19.06	39,644.80	3,667.14
Daryl E. Schafer (Meter Reader)	1,856,25			16.55	17,05	40,922,57	662.00	16.55	40.00	682.00	40,942.57	2,442.87	17.56	42,896.87	3,967.96
Bruce R. Schnabel (Meter Main, Labor) (6)	347.50		02/08/06	17.24	17.76	6,086.58	275.84	17,24	16.00	284.16	6,094.90	2,	17.50	12,000,00	3,707.70
Roseanna F. Schnabel (Install/Remove)	2,208.75			16,55	17.05	38,631,93	662,00	16.55	40,00	682.00	38,651.93	2,306,20	17.56	40,496.89	3,745.96
Dorothy M. Stout (Nig Dispatcher Meter)	2,304.50		01/30/05	16,69	17.19	41,586.64	807.12	16,69	48.36	831.30	41,610.82	2,462.18	17.71	43,605,18	4,033.48
Lawarence Strange (Mechanic-Water) (5)	40.00	03/13/06			17.39	695.60					695,60	•		,	•
Stephen W. Sursa (Nighe Emerg Truck)	2,125.25			16.88	17.39	38,184.03	952.16	16.88	56.41	980.93	38,212.80				
Jeffrey O. Thomas (Meter Reader)	1,818.50			16.55	17.05	33,216.14	662.00	16.55	40.00	682,00	33,236.14	2,080.00	17.56	36,524.80	3,378.54
George W. Utley III (Collector/Delinq) (6)	1,109.00			16.55	17.05	19,030.14	662,00	16.55	40.00	682.00	19,050.14	2,080.00	17,56	36,524.80	3,378.54
Alan R. Vanderveer (Meter Reader)	2,091.75			16,55	17.05	35,183.12	662.00	16.55	40.00	682.00	35,203.12	2,100.42	17.56	36,883.46	3,411.72
Jeffrey G. Young (Indust Meter Read) (6)	1,604.25			17.62	18.15	28,502.27					28,502.27				
Janitor/Laborer														36,825.00	3,406.31
Meter Maintenance/Relief														36,521.00	3,378.19

9.25%

Budgeted

grin in kommune i kirik di <del>Mangagagan</del> Taga daki yi di baywa i kabiki

### DETAILED PRO FORMA PAYROLL ANALYSIS

12 Months Ended 5/31/06

Account: Salaries and Wages

Cutoff: 100%

				CY 2005	CY 2006			CY 2005	1st Pav	Normalized	Normalized	Normalized	Budgeted CY2007		9.25% Pro Forma
	TY 5/30/06			Pay	Pay	Test Year	CY 2006	Pay	Equivalent	lst	TY 5/30/06	Equivalent	Pay	Pro Forma	CY2007
Name	Hours	Hire Date	Term Date	Rate	Rate	Total Pay	1st Pay (2)	Rate	Hours	Pay (3)	Total Pay	Hours	Rate	Payroll	PERF(1)
Matthew B. Arvay (GIS Director)	2,040.00			32.63	33.61	67,316.95	2,649.75	33.62	78.81	2,648.98	67,316.18	2,037.11	34.61	70,506.00	6,521.81
Shawn E. Devoy (Drafting Tech)	2,269.25			16.69	17.19	41,920.91	799.03	16.69	47.87	822.97	41,944,85	2,481,94	17.71	43,955.22	4,065.86
Carl W. Gist (Instrcum& Elec Tech)	2,162.00			18.11	18.65	40,730.66	724,40	18.11	40,00	746.00	40,752.26	2,222,43	19.21	42,692.89	3,949.09
Stewart C. Hadfield (Drafting Tech)	1,980.75			16.69	17.19	33,805.45	667.60	16.69	40,00	687.60	33,825.45	2,001.51	17.71	35,446.67	3,278.82
Donald R. Holcomb (Drafting Tech)	2,485.25			16.69	17.19	47,608.51	667.60	16.69	40.00	687.60	47,628.51	2,818.26	17.71	49,911.30	4,616.79
Robert J. Plymire (Drafting Tech)	2,376.25			16.69	17.19	44,879.44	667.60	16.69	40.00	687.60	44,899.44	2,656.77	17.71	47,051,42	4,352,26
Rick A. Seay (Drafting Tech)	2,557.25			16.69	17.19	48,636.55	934,64	16.69	56.00	962.64	48,664.55	2,879.56	17.71	50,996.99	4,717.22
Total cash payments						3,347,841.11	\$68,176.37			\$70,344.30	\$3,350,009.04			\$3,655,691.42	\$336,331.51
Test year adjustments						38,952.28									

-0.06%

Test year salary and wages 3,386,793.39 Salary and wages per books 3,388,725.00 Variance (\$1,931.61)

(1) Board Members do not receive PERF.

% Variance

(2) 1st pay of CY 2006 was at 2005 pay rate.

(3) 1st pay equivalent hours multiplied by CY 2005 pay rate.

(4) Marcia Acker gets paid in advanced so she does not ever have a 1st pay.

(5) New Hire in 2005 or 2006 and did not receive a 1st pay of 2005.

(6) Worked in more than one department.

(7) Terminated, retired or transferred in 2005 or 2006.

**ADJUSTMENT 2** 

-FICA-

### DETAIL EXPENSE ANALYSIS

Account:

Social Security

Cutoff:

100%

<b></b> .	2.10		m . 1	Purification & Treatment Social Security	Distribution Social Security	Meter Service Social Security	Planning Social Security	Accounting & General Social Security
Date	Paid To	Invoice	Total	606-10	606-50	606-70	606-65	606-91
c 120 1200 c	Dam C. 'I Com 's		£2 £07 (2	\$2.507.62				
	P &T: Social Security		\$3,507.63	\$3,507.63				
	P &T: Social Security		2,759.47	2,759.47				
	P &T: Social Security		2,584.27	2,584.27				
	P &T: Social Security		3,386.69	3,386.69	•			
	P &T: Social Security		2,747.95	2,747.95				
	P &T: Social Security		2,932.98	2,932.98				
	P &T: Social Security		3,916.63	3,916.63				
	P &T: Social Security		(373.74)	(373.74)				
	P &T: Social Security	•	865.99	865.99				
	P &T: Social Security		3,861.30	3,861.30				
	P &T: Social Security		3,196.40	3,196.40				
	P &T: Social Security		4,118.57	4,118.57				
	P &T: Social Security		2,951.53	2,951.53				
	P &T: Social Security		2,952.83	2,952.83				
	Distribution: Social Security		8,330.11		\$8,330.11			
	Distribution: Social Security		6,669.16		6,669.16			
	Distribution: Social Security		6,864.18		6,864.18			
9/30/2005	•		8,344.05		8,344.05			
	Distribution: Social Security		5,959.91		5,959.91		•	
11/30/2005			6,338.48		6,338.48			
	Distribution: Social Security		9,089.93		9,089.93			
	Distribution: Social Security		(1,799.08)		(1,799.08)			
12/31/2005	Distribution: Social Security		1,951.72		1,951.72			
	Distribution: Social Security		6,508.18		6,508.18			
	Distribution: Social Security		6,926.47		6,926.47			
3/31/2006	-		7,973.89		7,973.89			
	Distribution: Social Security		6,056.03		6,056.03			
	Distribution: Social Security		5,834.78		5,834.78			
	Meter Service: Social Security		8,094.26			\$8,094.26		
	Meter Service: Social Security		6,624.94			6,624.94		
	Meter Service: Social Security		6,616.62			6,616.62		
	Meter Service: Social Security		8,138.90			8,138.90		
10/31/2005	•		5,854.38			5,854.38		
	Meter Service: Social Security		6,681.20			6,681.20		
	Meter Service: Social Security		8,306.70			8,306.70		
	Meter Service: Social Security		(904.00)			(904.00)		
	Meter Service: Social Security		1,070.24			1,070.24		
	Meter Service: Social Security		6,868.69			6,868.69		
	Meter Service: Social Security		6,352.37			6,352.37		
	Meter Service: Social Security		8,403.12			8,403.12		
	Meter Service: Social Security		6,884.94			6,884.94		
5/31/2006	•		6,737.28			6,737.28		
	Planning: Social Security		2,416.47				\$2,416.47	
	Planning: Social Security		1,937.56				1,937.56	
	Planning: Social Security		2,042.55				2,042.55	
	Planning: Social Security		2,370.39				2,370.39	
10/31/2005	•		1,756.08				1,756.08	
	Planning: Social Security		1,836.87				1,836.87	
12/31/2005	· ·		2,478.07				2,478.07	
	Planning: Social Security		(290.77)				(290.77)	
	Planning: Social Security		(412.65)				(412.65)	
12/31/2005	Planning: Social Security		479.33				479.33	

### DETAIL EXPENSE ANALYSIS

Account:

Social Security

Cutoff:

100%

				Purification & Treatment Social Security	Distribution Social Security	Meter Service	Planning	Accounting & General
Date	Paid To	Invoice	Total	606-10	606-50	Social Security 606-70	Social Security 606-65	Social Security 606-91
12/31/2005	Planning: Social Security		580.19				580.19	
1/31/2006	Planning: Social Security		1,828.93				1,828.93	
2/28/2006	Planning: Social Security		1,959.41				1,959.41	
3/31/2006	Planning: Social Security		2,386.95				2,386.95	
4/30/2006	Planning: Social Security		1,808.56				1,808.56	
5/31/2006	Planning: Social Security		1,837.32				1,837.32	
6/30/2005	Accounting & General: Social Security		1,655.58					\$1,655.58
7/31/2005	Accounting & General: Social Security		1,297.91					1,297.91
8/31/2005	Accounting & General: Social Security		1,345.48					1,345.48
9/30/2005	Accounting & General: Social Security		1,655.58					1,655.58
10/31/2005	Accounting & General: Social Security		1,345.48					1,345.48
11/30/2005	Accounting & General: Social Security		1,345.48					1,345.48
12/31/2005	Accounting & General: Social Security		1,706.31					1,706.31
12/31/2005	Accounting & General: Social Security		(449.29)					(449.29)
12/31/2005	Accounting & General: Social Security		(415.61)					(415.61)
12/31/2005	Accounting & General: Social Security		744.86					744.86
12/31/2005	Accounting & General: Social Security		705.65					705.65
1/31/2006	Accounting & General: Social Security		1,568.21					1,568.21
2/28/2006	Accounting & General: Social Security		1,763.72					1,763.72
3/31/2006	Accounting & General: Social Security		1,763.32					1,763.32
4/30/2006	Accounting & General: Social Security		1,763.32					1,763.32
5/31/2006	Accounting & General: Social Security	_	1,763.32					1,763.32
Total		_	\$254,760.53	\$39,408.50	\$85,047.81	\$85,729.64	\$25,015.26	\$19,559.32
Total per TB		_	\$254,760.00	\$39,408.00	\$85,048.00	\$85,729.00	\$25,015.00	\$19,560.00
Variance		-	\$0.53	\$0.50	(\$0.19)	\$0.64	\$0.26	(\$0.68)

### ADJUSTMENT 3

-PERF-

(All salaries and wages eligible except Board member's salaries, see payroll worksheets)



143 WEST MARKET STREET INDIANAPOLIS, IN 46204 TELEPHONE (317) 233-4162 TOLL FREE (888) 526-1687

WWW.PERF.IN.GOV

February 2, 2006

City of Evansville-Water & Sewer Utility 867-999 PO Box 19 Evansville, IN 47740

The actuarial valuation as of June 30, 2005 has been completed. The Board of Directors of the Public Employees Retirement Fund (PERF) has approved your employer contribution rate of 6.25% of gross payroll effective January 1, 2007.

This rate is an increase from the 2006 contribution rate of 5.75%. As discussed in the rate letter sent previously, this adjustment is required to align actuarial assumptions with actual experience. The PERF board concluded that continuing to use the lower contribution rate set in 2005 would be imprudent, lead to a significant under-funding of the real cost of the program and cause large rate increases in the future.

The PERF Board is phasing in incremental rate increases to minimize adverse effects to its employers and to bring the rates back in line with rates prior to 2004. PERF's leadership is concerned with the rate fluctuations employers have endured and is exploring ways to mitigate them. Last June we solicited input from employers regarding ways to better address the impact of annual rate fluctuations. One of the suggestions from many employers was to provide the rates early enough that they may be incorporated into the annual budgeting process. By providing you this information now, more than five months prior to last year, we hope we have helped to provide better planning for such fluctuations:

Enclosed are the original and a copy of your contribution rate. Please acknowledge receipt of this information by signing and returning the copy in the envelope provided. If you have any questions or concerns, please contact our Employer Liaison Manager, at 888-526-1687.

Sincerely,

David J. Adams
Executive Director

OV

### DETAIL EXPENSE ANALYSIS

Account: PERF

Cutoff:

100%

			Purification & Treatment PERF	Distribution PERF	Meter Service PERF	Planning PERF	Accounting & General PERF
Date	Paid To	Invoice Total	607-10	607-50	607-70	607-65	607-91
	P&T: PERF	\$3,943.36	\$3,943.36				
	P&T: PERF	10,094.69	10,094.69				
	P&T: PERF	3,066.08	3,066.08				
	P&T: PERF	(10,094.60)	(10,094.60)				
	P&T: PERF	2,871.41	2,871.41				
	P&T: PERF	3,804.10	3,804.10				
	P&T: PERF	9,741.59	9,741.59				
	P&T: PERF	3,053.28	3,053.28				
	P&T: PERF	(9,741.59)	(9,741.59)				
	P&T: PERF	3,258.87	3,258.87				
	P&T: PERF	4,394.54	4,394.54				
	P&T: PERF	(427.48)	(427.48)				
	P&T: PERF	962,21	962,21				
	P&T: PERF	10,706.69	10,706.69				
	P&T: PERF	4,416,52	4,416.52				
	P&T: PERF	(10,706.69)	(10,706.69)				
	P&T: PERF	3,656.01	3,656.01				
	P&T: PERF	4,818.92	4,818.92				
	P&T: PERF	12,891.45	12,891.45				
	P&T: PERF	3,375.93	3,375.93				
	P&T: PERF	(12,891.45)	(12,891.45)				
	P&T: PERF	3,377.42	3,377,42				
	Distribution: PERF	9,359.64		\$9,359.64			
	Distribution: PERF	22,833.63		22,833.63			
	Distribution: PERF Distribution: PERF	7,410,18		7,410.18			
	Distribution: PERF	(22,833.63)		(22,833.63)			
	Distribution; PERF	7,626.87		7,626.87			
10/20/2005	Distribution: PERF	9,374.19		9,374.19			
	Distribution: PERF	24,411.24		24,411.24			
	Distribution; PERF	6,622.12 (24,411.24)		6,622.12			
11/30/2005	Distribution; PERF	7,042.75		(24,411.24)			
12/31/2005	Distribution: PERF	10,195.14		7,042.75 10,195.14			
	Distribution: PERF	(2,057.77)		(2,057.77)			
12/31/2005	Distribution: PERF	2,168.58		2,168.58			
	Distribution: PERF	23,860.01		23,860.01			
	Distribution: PERF	7,444.00		7,444.00			
		(23,860.01)		(23,860.01)			
	Distribution: PERF	7,922.43		7,922.43			
	Distribution; PERF	9,327.61		9,327.61			
		24,694.04		24,694,04			
	Distribution: PERF	6,926.83		6,926.83			
	Distribution: PERF	(24,694.04)		(24,694.04)			
		6,673.77		6,673.77			
		9,098.85		0,075.77	\$9,098.85		
	Meter Service: PERF	23,146.98			23,146.98		
7/31/2005	Meter Service: PERF	7,361.04			7,361.04		
7/31/2005	Meter Service: PERF	(23,146.98)			(23,146.98)		
8/31/2005	Meter Service: PERF	7,351.80			7,351.80		
9/30/2005	Meter Service: PERF	9,143,90			9,143.90		
10/20/2005	Meter Service: PERF	23,856.74			23,856,74		

### DETAIL EXPENSE ANALYSIS

Account: PERF

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment PERF 607-10	Distribution PERF 607-50	Meter Service PERF 607-70	Planning PERF 607-65	Accounting & General PERF 607-91
	Meter Service: PERF	HIVOICE	6,504.86	007-10	007-30	6,504.86	507-03	007-91
	Meter Service: PERF		(23,856.74)			(23,856.74)		
	Meter Service: PERF		7,423.55			7,423.55		
	Meter Service: PERF		9,322.46			9,322.46		
	Meter Service: PERF		(1,033.98)			(1,033.98)		
	Meter Service: PERF		1,189,16			1,189.16		
	Meter Service: PERF		23,250.87			23,250.87		
	Meter Service: PERF		7,856.35			7,856.35		
	Meter Service: PERF		(23,250.87)			(23,250.87)		
	Meter Service: PERF		7,265.78			7,265.78		
	Meter Service: PERF Meter Service: PERF		9,820.65			9,820.65		
	Meter Service: PERF		24,942.78 7,874.93			24,942.78 7,874.93		
	Meter Service: PERF		(24,942.78)			(24,942.78)		
	Meter Service: PERF		7,706.04			7,706.04		
	Planning: PERF		2,715.59			7,100.01	\$2,715.59	
	Planning: PERF		6,746.76				6,746.76	
7/31/2005	Planning: PERF		2,152.84				2,152.84	
	Planning: PERF		(6,746.76)				(6,746.76)	
8/31/2005			2,269.50				2,269.50	
	Planning: PERF		2,663.68				2,663.68	
	Planning: PERF		7,086.02				7,086.02	
	Planning: PERF		1,951.20				1,951.20	
10/31/2005 11/30/2005	Planning: PERF Planning: PERF		(7,086.02)				(7,086.02)	
12/31/2005	Planning: PERF		2,040.97 2,780.44				2,040.97	
12/31/2005	Planning: PERF		(332,58)				2,780.44 (332.58)	
12/31/2005	Planning: PERF		(471.98)				(471.98)	
12/31/2005	Planning; PERF		532.59				532,59	
	Planning: PERF		644.65				644.65	
1/19/2006	Planning: PERF		6,772.61				6,772.61	
1/31/2006	Planning: PERF		2,091.91				2,091.91	
	Planning: PERF		(6,772.61)				(6,772.61)	
	Planning: PERF		2,241.16				2,241.16	
	Planning: PERF		2,789.92				2,789.92	
	Planning: PERF		7,122.99				7,122.99	
	Planning: PERF		2,068.61				2,068.61	
	Planning: PERF Planning: PERF		(7,122.99)				(7,122,99)	
6/30/2005	Accounting & General: PERF		2,101.51 1,862.05				2,101.51	£1 000 05
7/14/2005	Accounting & General: PERF		4,850.44					\$1,862.05 4,850.44
7/31/2005	Accounting & General: PERF		1,442.12					1,442.12
7/31/2005			(4,850.44)					(4,850.44)
8/31/2005			1,494.98					1,494.98
9/30/2005	Accounting & General: PERF		1,859.77					1,859.77
10/20/2005			4,796.87					4,796.87
10/31/2005			1,494.98					1,494.98
10/31/2005	Accounting & General: PERF		(4,796.87)					(4,796.87)
11/30/2005	Accounting & General: PERF		1,494.98					1,494.98
12/31/2005 12/31/2005	Accounting & General; PERF		1,915.46					1,915.46
12/31/2005	Accounting & General: PERF Accounting & General: PERF		(513.90)					(513.90)
12/31/2005	Accounting & General: PERF		(475.37) 827.62					(475.37)
12/31/2005	Accounting & General: PERF		784.05					827.62 784.05
1/19/2006			4,905.42					4,905.42
	Accounting & General: PERF		1,793.70					1,793.70
	Accounting & General: PERF		(4,905,42)					(4,905.42)
2/28/2006	Accounting & General: PERF		2,017.33					2,017.33
3/31/2006	Accounting & General; PERF		2,066.17					2,066.17
	Accounting & General: PERF		5,877.20					5,877.20
	Accounting & General: PERF		2,016.87					2,016.87
	Accounting & General: PERF		(5,877.20)					(5,877.20)
5/31/2006	Accounting & General: PERF	-	2,016,87					2,016.87
			\$287,830.68	\$44,571.26	\$96,036.34	\$96,885.39	\$28,240.01	\$22,097.68
Total per TB		=	\$287,832.00	\$44,571.00	\$96,037.00	\$96,886.00	\$28,240.00	\$22,098.00
Variance		=	(\$1.32)	\$0.26	(\$0.66)	(\$0.61)	\$0.01	(\$0.32)

### ADJUSTMENT 4

-Health and Life Insurance-

(For Pro Forma Amount See Utility Budget)

### DETAIL EXPENSE ANALYSIS

100%

Account:

Health Insurance

Cutoff:

<b>.</b>	p. 1100			Purification & Treatment Health Insurance	Distribution Health Insurance	Meter Service Health Insurance	Planning Health Insurance	Accounting & General Health Insurance
Date	Paid To	Invoice	Total	604-10	604-50	604-70	604-65	604-91
£/20/2005	DATE III III			<b>011</b> 444 00				
	P&T: Health Insurance		\$11,555.92	\$11,555.92				
	P&T: Health Insurance		69,335.50	69,335.50				
	P&T: Health Insurance		11,555.90	11,555.90				
	P&T: Health Insurance		(69,335.50)	(69,335.50)				
	P&T: Health Insurance		11,555.90	11,555.90				
	P&T: Health Insurance P&T: Health Insurance		11,555.90 11,555.90	11,555.90				
	P&T: Health Insurance		11,555.90	11,555.90 11,555.90				
	P&T: Health Insurance		•	·				
	P&T: Health Insurance		69,335.50	69,335.50				
	P&T: Health Insurance		11,555.98 (69,335.50)	11,555.98 (69,335.50)				
	P&T: Health Insurance		12,248.00	12,248.00				
	P&T: Health Insurance			•				
	P&T: Health Insurance		12,248.00 12,248.00	12,248.00 12,248.00				
	P&T: Health Insurance		36,744.50	36,744.50				
	P&T: Health Insurance		12,248.67	12,248.67				
	P&T: Health Insurance		(36,744.50)	(36,744.50)				
	P&T: Health Insurance		12,248.17	12,248.17				
	Distribution: Health Insurance		23,342.08	12,246.17	\$23,342.08			
	Distribution: Health Insurance		140,052.10		140,052.10			
	Distribution: Health Insurance		23,342.10		23,342.10			
	Distribution: Health Insurance	(	140,052.50)		(140,052.50)			
	Distribution: Health Insurance	(	23,342.10		23,342.10			
	Distribution: Health Insurance		23,342.10		23,342.10			
			23,342.10		23,342.10			
	Distribution: Health Insurance		23,342.10		23,342.10			
	Distribution: Health Insurance		140,052.50		140,052.50			
	Distribution: Health Insurance		23,342.02		23,342.02			
	Distribution: Health Insurance	(	140,052.50)		(140,052.50)			
		(	25,439.00		25,439.00			
	Distribution: Health Insurance		25,439.00		25,439.00			
	Distribution: Health Insurance		25,439.00		25,439.00			
	Distribution: Health Insurance		76,315.50		76,315.50			
	Distribution: Health Insurance		25,437.00		25,437.00			
	Distribution: Health Insurance		(76,315.50)		(76,315.50)			
	Distribution: Health Insurance		25,438.50		25,438.50			
	Meter Service: Health Insurance		27,481.08		25,150.50	\$27,481.08		
	Meter Service: Health Insurance		164,886.50			164,886.50		
	Meter Service: Health Insurance		27,481.10			27,481.10		
	Meter Service: Health Insurance	(	164,886.50)			(164,886.50)		
	Meter Service: Health Insurance	`	27,481.10			27,481.10		
	Meter Service: Health Insurance		27,481.10			27,481.10		
10/31/2005			27,481.10			27,481.10		
	Meter Service: Health Insurance		27,481.10			27,481.10		
	Meter Service: Health Insurance		164,886.50			164,886.50		
	Meter Service: Health Insurance		27,481.10			27,481.10		
	Meter Service: Health Insurance	(	164,886.50)			(164,886.50)		
	Meter Service; Health Insurance	,	28,265.00			28,265.00		
	Meter Service: Health Insurance		28,265.00			28,265.00		
	Meter Service: Health Insurance		28,265.00			28,265.00		
	Meter Service: Health Insurance		84,795.00			84,795.00		
	Meter Service: Health Insurance		28,265.00			28,265.00		
			•			,		

### DETAIL EXPENSE ANALYSIS

100%

Account:

Health Insurance

Cutoff:

Date	Paid To	Invoice Total	Purification & Treatment Health Insurance 604-10	Distribution Health Insurance 604-50	Meter Service Health Insurance 604-70	Planning Health Insurance 604-65	Accounting & General Health Insurance 604-91
	Meter Service: Health Insurance	(84,795.00		004-50	(84,795.00)	004-05	004-71
	Meter Service: Health Insurance	28,265,00	, ·		28,265.00		
	Planning: Health Insurance	6,222.42			28,203.00	\$6,222.42	
	Planning: Health Insurance	37,334.50				37,334.50	
	Planning: Health Insurance	6,222.40				6,222.40	
	Planning: Health Insurance	(37,334.50	<b>,</b>			(37,334.50)	
	Planning: Health Insurance	6,222.40	,			6,222.40	
	Planning: Health Insurance	6,222.40				6,222.40	
	Planning: Health Insurance	6,222.40				6,222.40	
	Planning: Health Insurance	6,222.40				6,222.40	
	Planning: Health Insurance	37,334.50				37,334.50	
	Planning: Health Insurance	6,222.48				6,222.48	
	Planning: Health Insurance	(37,334.50				(37,334.50)	
	Planning: Health Insurance	6,595.00	,			6,595.00	
	Planning: Health Insurance	6,595.00				6,595.00	
	Planning: Health Insurance	6,595.00				6,595.00	
	Planning: Health Insurance	19,785.50				19,785.50	
	Planning: Health Insurance	6,595.67				6,595.67	
	Planning: Health Insurance	(19,785.50				(19,785.50)	
	Planning: Health Insurance	6,595.17	,			6,595.17	
	Accounting & General: Health Insurance	3,555.67				0,393.17	\$3,555.67
	Accounting & General: Health Insurance	21,334.00					21,334.00
	Accounting & General: Health Insurance	3,555.65					3,555.65
	Accounting & General: Health Insurance	(21,334.00	,				•
	Accounting & General: Health Insurance	3,555.65	,				(21,334.00) 3,555.65
	Accounting & General: Health Insurance	3,555.65					·
	Accounting & General: Health Insurance	3,555.65					3,555,65
	Accounting & General: Health Insurance	3,555.65					3,555.65
	Accounting & General: Health Insurance	21,334.00					3,555.65
	Accounting & General: Health Insurance	3,555.73					21,334.00
	Accounting & General: Health Insurance	(21,334.00					3,555.73
	Accounting & General: Health Insurance		,				(21,334.00)
	Accounting & General: Health Insurance	4,711.00					4,711.00
	Accounting & General: Health Insurance	4,711.00					4,711.00
	Accounting & General: Health Insurance	4,711.00					4,711.00
	Accounting & General: Health Insurance	14,132.50					14,132.50
	Accounting & General: Health Insurance	4,710.33					4,710.33
	•	(14,132.50)	,				(14,132.50)
3/31/2000	Accounting & General: Health Insurance	4,710.83				·	4,710.83
Total		\$891,388.17	\$142,132.24	\$290,586.70	\$333,692.68	\$76,532.74	\$48,443.81
Total per TB		\$891,390.00	\$142,132.00	\$290,588.00	\$333,693.00	\$76,533.00	\$48,444.00
Variance		(\$1.83	\$0.24	(\$1.30)	(\$0.32)	(\$0.26)	(\$0.19)

#### **DETAIL EXPENSE ANALYSIS**

100%

Account:

Life Insurance

Cutoff:

Purification & Treatment Distribution Meter Service Planning Accounting & General Life Insurance Life Insurance Life Insurance Life Insurance Life Insurance Date Paid To Invoice Total 605-10 605-50 605-70 605-65 605-91 6/30/2005 P &T: Life Insurance \$167.92 \$167.92 7/7/2005 P &T: Life Insurance 1,007.50 1,007,50 7/31/2005 P &T: Life Insurance 167.90 167.90 7/31/2005 P &T: Life Insurance (1,007.50)(1,007.50)8/31/2005 P &T: Life Insurance 167.90 167.90 9/30/2005 P &T: Life Insurance 167.90 167.90 10/31/2005 P &T: Life Insurance 167.90 167.90 11/30/2005 P &T: Life Insurance 167.90 167.90 12/8/2005 P &T: Life Insurance 1,007.50 1,007.50 12/31/2005 P &T: Life Insurance 167.98 167.98 12/31/2005 P &T: Life Insurance (1,007.50)(1,007.50)1/31/2006 P &T: Life Insurance 135.00 135.00 2/28/2006 P &T: Life Insurance 135.00 135.00 3/31/2006 P &T: Life Insurance 135.00 135.00 4/20/2006 P &T: Life Insurance 406.25 406.25 4/30/2006 P &T: Life Insurance 136.67 136.67 4/30/2006 P &T: Life Insurance (406,25)(406.25)5/31/2006 P &T: Life Insurance 135.42 135.42 6/30/2005 Distribution: Life Insurance 348,75 \$348.75 7/7/2005 Distribution: Life Insurance 2,092.50 2,092.50 7/31/2005 Distribution: Life Insurance 348.75 348.75 7/31/2005 Distribution: Life Insurance (2,092.50)(2,092.50)8/31/2005 Distribution: Life Insurance 348.75 348.75 9/30/2005 Distribution: Life Insurance 348.75 348,75 10/31/2005 Distribution; Life Insurance 348.75 348.75 11/30/2005 Distribution: Life Insurance 348.75 348,75 12/8/2005 Distribution: Life Insurance 2,092.50 2,092.50 12/31/2005 Distribution: Life Insurance 348.75 348.75 12/31/2005 Distribution: Life Insurance (2,092.50)(2,092.50)1/31/2006 Distribution: Life Insurance 266.00 266.00 2/28/2006 Distribution: Life Insurance 266.00 266,00 3/31/2006 Distribution; Life Insurance 288.00 288.00 4/20/2006 Distribution: Life Insurance 843.75 843.75 4/30/2006 Distribution: Life Insurance 305.00 305.00 4/30/2006 Distribution: Life Insurance (843.75) (843.75)5/31/2006 Distribution: Life Insurance 281.25 281.25 6/30/2005 Meter Service: Life Insurance 387.50 \$387.50 7/7/2005 Meter Service: Life Insurance 2,325.00 2,325.00 7/31/2005 Meter Service: Life Insurance 387.50 387.50 7/31/2005 Meter Service: Life Insurance (2,325.00)(2,325.00)8/31/2005 Meter Service: Life Insurance 387.50 387.50 9/30/2005 Meter Service: Life Insurance 387.50 387.50 10/31/2005 Meter Service: Life Insurance 387.50 387.50 11/30/2005 Meter Service: Life Insurance 387.50 387.50 12/8/2005 Meter Service: Life Insurance 2,325.00 2,325.00 12/31/2005 Meter Service: Life Insurance 387.50 387.50 12/31/2005 Meter Service: Life Insurance (2,325.00)(2,325.00)1/31/2006 Meter Service: Life Insurance 313,00 313.00 2/28/2006 Meter Service: Life Insurance 313.00 313.00 3/31/2006 Meter Service: Life Insurance 313.00 313.00 4/20/2006 Meter Service: Life Insurance 937.50 937.50 4/30/2006 Meter Service: Life Insurance 311.00 311.00

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# DETAIL EXPENSE ANALYSIS

Account: Life Insurance

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment Life Insurance 605-10	Distribution Life Insurance 605-50	Meter Service Life Insurance 605-70	Planning Life Insurance 605-65	Accounting & General Life Insurance 605-91
4/30/2006 Met	Meter Service: Life Insurance		(937.50)			(937.50)		
5/31/2006 Met	Meter Service: Life Insurance		312.50			312.50		
6/30/2005 Plar	Planning: Life Insurance		90.42				\$90.42	
7/7/2005 Plan	Planning: Life Insurance		542.50				542.50	
	Planning: Life Insurance		90.40				90.40	
	Planning: Life Insurance		(542.50)				(542.50)	
	Planning: Life Insurance		90.40				90.40	
	Planning: Life Insurance		90.40				90.40	
	Planning: Life Insurance		90.40				90.40	
	Planning: Life Insurance		90.40				90.40	
	Planning: Life Insurance		542.50				542.50	
	Planning: Life Insurance		90.48				90.48	
	Planning: Life Insurance		(542.50)				(542.50)	
	Planning: Life Insurance		73.00				73.00	
	Planning: Life Insurance		73.00				73.00	
	Planning: Life Insurance		73.00				73.00	
	Planning: Life Insurance		218.75				218.75	
	Planning: Life Insurance		72.65				72.65	
	Planning: Life Insurance		(218.75)				(218.75)	
	Planning: Life Insurance		72.90				72.90	
			51.67					\$51.67
			310.00					310.00
			51.65					51.65
			(310.00)					(310.00)
			51.65					51.65
			51.65					51.65
			51.65					51.65
•			51.65					51.65
			310.00					310.00
			51.73					51.73
			(310.00)					(310.00)
			52.00					52.00
			52.00					52.00
			52.00					52.00
			156.25					156.25
			52.33					52.33
			(156.25)					(156.25)
5/31/2006 Acc	Accounting & General: Life Insurance	'	52.08					52.08
Total		H	\$11,594.50	\$1,852.49	\$3,847.50	\$4,275.00	\$997.45	\$622.06
Total per TB		1	\$11,594.00	\$1,852.00	\$3,847.00	\$4,275.00	\$998.00	\$622.00
Variance		IJ	\$0.50	\$0.49	\$0.50	\$0.00	(\$0.55)	\$0.06

### ADJUSTMENT 5

-Workman's Compensation-

(For Pro Forma Amount See Utility Budget)

### DETAIL EXPENSE ANALYSIS

Account:

Worker's Comp

Cutoff:

100%

Data	Paid To	Tm.,,,;,,,	T-4-1	Purification & Treatment Worker's Comp	Distribution Worker's Comp	Meter Service Worker's Comp	Planning Worker's Comp	Accounting & General Worker's Comp
Date	Paid 10	Invoice	Total	608-10	608-50	608-70	608-65	608-91
6/20/2005	P & T: Worker's Comp		\$570.00	\$550.00				
	P & T: Worker's Comp		\$572.83	\$572.83				
	P & T: Worker's Comp		6,874.00	6,874.00				
	P & T: Worker's Comp		572.83	572.83				
	P & T: Worker's Comp		(3,436.98) (3,437.02)	(3,436.98)				
	P & T: Worker's Comp		572.83	(3,437.02)				
	P & T: Worker's Comp		572.83	572.83 572.83				
	P & T: Worker's Comp		572.83	572.83				
	P & T: Worker's Comp		572.83	572.83				
	P & T: Worker's Comp		572,83	572.83				
	P & T: Worker's Comp		572.87	572.87				
	P & T: Worker's Comp		572.00	572.00				
	P & T: Worker's Comp		572.00	572.00				
	P & T: Worker's Comp		574.50	574.50				
	P & T: Worker's Comp		572.00	572.00				
	Distribution: Worker's Comp		1,321.33	372.00	\$1,321.33			
	Distribution: Worker's Comp		15,856.00		15,856.00			
	Distribution: Worker's Comp		1,321.33		1,321.33			
	Distribution: Worker's Comp		(7,927.98)		(7,927.98)			
	Distribution: Worker's Comp		(7,928.02)		(7,928.02)			
	Distribution: Worker's Comp		1,321,33		1,321.33			
	Distribution: Worker's Comp		1,321.33		1,321.33			
	Distribution: Worker's Comp		1,321.33		1,321,33			
	Distribution: Worker's Comp		1,321.33		1,321,33			
	Distribution: Worker's Comp		1,321.33		1,321.33			
	Distribution: Worker's Comp		1,321.37		1,321.37			
	Distribution: Worker's Comp		1,321.00		1,321.00			
	Distribution: Worker's Comp		1,321.00		1,321.00			
	Distribution: Worker's Comp		1,322.00		1,322,00			
	Distribution: Worker's Comp		1,321.00		1,321.00			
	Meter Service: Worker's Comp		1,284.67		1,522.00	\$1,284.67		
7/7/2005	Meter Service: Worker's Comp		15,416.00			15,416.00		
7/31/2005	Meter Service: Worker's Comp		1,284.67			1,284.67		
7/31/2005	Meter Service: Worker's Comp		(7,708.02)			(7,708.02)		
7/31/2005	Meter Service: Worker's Comp		(7,707.98)			(7,707.98)		
8/31/2005	Meter Service: Worker's Comp		1,284.67			1,284.67		
9/30/2005	Meter Service: Worker's Comp		1,284.67			1,284.67		
10/31/2005	Meter Service: Worker's Comp		1,284.67			1,284.67		
11/30/2005	Meter Service: Worker's Comp		1,284,67			1,284.67		
12/31/2005	Meter Service: Worker's Comp		1,284.67			1,284.67		
1/31/2006	Meter Service: Worker's Comp		1,284.63			1,284.63		
2/28/2006	Meter Service: Worker's Comp		1,284.00			1,284.00		
3/31/2006	Meter Service: Worker's Comp		1,284.00			1,284.00		
4/30/2006	Meter Service: Worker's Comp		1,286.00			1,286.00		
5/31/2006	Meter Service: Worker's Comp		1,284.00			1,284.00		
6/30/2005	Planning: Worker's Comp		346.17			,	\$346.17	
	Planning: Worker's Comp		4,154.00				4,154.00	
7/31/2005	Planning: Worker's Comp		346.17				346.17	
7/31/2005	Planning: Worker's Comp		(2,077.02)				(2,077.02)	•
7/31/2005	Planning: Worker's Comp		(2,076.98)				(2,076.98)	
8/31/2005	Planning: Worker's Comp		346.17				346.17	
9/30/2005	Planning: Worker's Comp		346.17				346.17	

### DETAIL EXPENSE ANALYSIS

Account:

Worker's Comp

Cutoff:

100%

Date	Paid To	Invoice	Total	Purification & Treatment Worker's Comp 608-10	Distribution Worker's Comp 608-50	Meter Service Worker's Comp 608-70	Planning Worker's Comp 608-65	Accounting & General Worker's Comp 608-91
10/31/2005	Planning: Worker's Comp		346.17				346.17	
11/30/2005	Planning: Worker's Comp		346.17				346.17	
12/31/2005	Planning: Worker's Comp		346.17				346.17	
1/31/2006	Planning: Worker's Comp		346.13				346.13	
2/28/2006	Planning: Worker's Comp		346.00				346.00	
3/31/2006	Planning: Worker's Comp		346.00				346.00	
4/30/2006	Planning: Worker's Comp		346.50				346.50	
5/31/2006	Planning: Worker's Comp		346,00				346.00	
6/30/2005	Accounting & General: Worker's Comp		25.50					\$25.50
7/7/2005	Accounting & General: Worker's Comp		306,00					306,00
7/31/2005	Accounting & General: Worker's Comp		25.50					25,50
7/31/2005	Accounting & General: Worker's Comp		(153.00)					(153.00)
7/31/2005	Accounting & General: Worker's Comp		(153.00)					(153.00)
8/31/2005	Accounting & General: Worker's Comp		25.50					25,50
9/30/2005	Accounting & General: Worker's Comp		25.50					25.50
10/31/2005	Accounting & General: Worker's Comp		25,50					25.50
11/30/2005	Accounting & General: Worker's Comp		25.50					25.50
12/31/2005	Accounting & General: Worker's Comp		25,50					25.50
1/31/2006	Accounting & General: Worker's Comp		25.50					25,50
2/28/2006	Accounting & General: Worker's Comp		31.00					31.00
3/31/2006	Accounting & General: Worker's Comp		129.00					129,00
4/30/2006	Accounting & General: Worker's Comp		79.00					79.00
5/31/2006	Accounting & General: Worker's Comp		31.00					31.00
Total		==	\$42,772.00	\$6,873.18	\$15,855.68	\$15,415.32	\$4,153.82	\$474.00
Total per TB		-	\$42,771.00	\$6,872.00	\$15,855.00	\$15,416.00	\$4,154.00	\$474.00
Variance		<b>-</b>	\$1.00	\$1.18	\$0.68	(\$0.68)	(\$0.18)	\$0.00

### ADJUSTMENT 6

-Teamster's scholarship fund-

(For Pro Forma Amount See Utility Budget)

### DETAIL EXPENSE ANALYSIS

Account:

Teamster's Scholarship Fund

Cutoff:

100%

Date	Paid To	Invoice Total	Purification & Treatment Teamster's Scholarship Fund 603-10	Distribution Teamster's Scholarship Fund 603-50	Meter Service Teamster's Scholarship Fund 603-70	Planning Teamster's Scholarship Fund 603-65
7/28/2005	P & T: Teamster's	338	00 338.00			
10/20/2005	P & T: Teamster's	338				
	P & T: Teamster's	338				
	P & T: Teamster's	338				
	Distribution: Teamster's	780		780.00		
	Distribution: Teamster's	780		780,00		
	Distribution: Teamster's	624		624.00		
	Distribution: Teamster's	624		624.00		
	Meter Service: Teamster's	780		024.00	780.00	
	Meter Service: Teamster's	780			780.00	
	Meter Service: Teamster's	780			780.00	
	Meter Service: Teamster's	780			780.00	
	Planning: Teamster's	182			780.00	182.00
	Planning: Teamster's	182				182.00
	Planning: Teamster's	130				130.00
4/20/2006	Planning: Teamster's	130				130.00
				···· ··· ··· ··· ··· ··· ··· ··· ··· ·		130.00
Total		7,904	00 1,352.00	2,808.00	3,120.00	624.00
Total per TB		8,122	00 1,352.00	2,808.00	3,120.00	842.00
F		0,122	1,552.00	2,808.00	3,120.00	842.00
Variance		(\$218	00) \$0.00	\$0.00	\$0.00	(\$218.00)

### ADJUSTMENT 7

-Periodic Maintenance-

(As Provided by American Water, Inc.)

### EVANSVILLE (INDIANA) MUNCIPAL WATER UTILITY

# SCHEDULE OF PRO FORMA TANK MAINTENANCE EXPENSES AND TANK CLEANING AND INSPECTION ALLOWANCES

			Pro Forma Annual
Tank			Inspection
Number	Location	Gallons	Cost (1)
1	Lincoln Ave.	500,000	\$4,000
2	Volkman	1,500,000	5,000
3	Darmstadt	1,000,000	5,000
4	Campground Res.	20,000,000	6,000
5	Killian Res	4,000,000	6,000
6	Upper Mt. Vernon	500,000	4,000
7	Grim Rd.	500,000	4,000
	Average Cost All Tanks	S	4,857
	Times two tanks per yea		2
	\$9,714		

<sup>(1)</sup> Based on information from American Water, Inc.

### ADJUSTMENT 8

-Non-recurring Items-

### DETAIL EXPENSE ANALYSIS

Account:

Miscellaneous

Cutoff:

\$1,000

Date	Paid To	Invoice	Amount	Misc. Expense 921-03	Uncollectible Accounts 904-00	RCE State Board of Accounts 928-01	Description
6/30/2005 ESI	RI		\$18,111.99	\$18,111.99			GIS software maintenance contract
7/31/2005 His	iderliter Environmental, Inc.		11,035.63	11,035.63			Removal of fuel tanks - JE# 29 in Jul.
1/31/2006 ES	RI	And the second control of the second of the second control of the	17,825.00	17,825.00	Consider the Constitution of the Constitution	is a transfer of the second	Recurring GIS maintenance agreement
1/31/2006 TD	C Group		2,000.00	2,000.00			Recurring GIS maintenance agreement
2/28/2006 His	iderliter Environmental, Inc.		4,107.55	4,107.55			Removal of fuel tanks from Allen's Lane - JE# 28
and the section of the contract of the section of t	iderliter Environmental, Inc.		2,231.70	2,231.70			Removal of fuel tanks from Allen's Lane - JE# 28
	iderliter Environmental, Inc.		1,248.25	1,248.25		10 (10 (10 (10 (10 (10 (10 (10 (10 (10 (	Removal of fuel tanks from Allen's Lane - JE# 28
GNAT SELECTION AND ADMINISTRATION OF COMPANY	iderliter Environmental, Inc.		885.85	885.85			Removal of fuel tanks from Allen's Lane - JE# 28
2/28/2006 Hy			26,650.00	26,650.00			Removal of fuel tanks from Allen's Lane - JE# 28
	mbers Supply Company		682,50	682,50			Oasis Water Coolers
3/31/2006 The	•		630.00	630.00			Counter base - filtration
3/31/2006 Hy	*		(26,650.00)	(26,650.00)			Filter Plant renovation JE #31
-	tht Custom Millwork & Laminate		596.00	596.00			Counter top
	nderliter Environmental, Inc.		1,248.45	1,248.45			Sampling
5/31/2006 AS	AP Software		475.68	475.68	0.40.004.40		Software license
12/31/2005			49,235.40		\$49,235.40		
12/31/2005 1/31/2006			5,276.63		5,276.63		
	te Board of Accounts		(60.00) 5,500.00		(60.00)	<b>\$5.500.00</b>	
12/31/2003 31a	te Board of Accounts		3,300.00			\$5,500.00	<del>-</del>
Total			\$121,030.63	\$61,078.60	\$54,452.03	\$5,500.00	-
Total per TB		,	\$121,030.00	\$61,078.00	\$54,452.00	\$5,500.00	=
Variance			\$0.63	\$0.60	\$0.03	\$0.00	=

H550

ACCOUNTS PAYABLE VOUCHER
To Denderliter Consideranmento

<i></i>		ADDRESS		
Invoice Date	Invoice Number	Items	Amount	
	(	Remediation of paved area		
	,	following tank removal		
		at allens Lane	AD	
			. · · · · · · · ·	
		Invoice # 3436-F3	JUL 1 4 2005	
		(12 privaice total water/1/2 sewer)	CHATEN WOMEN	
			Carch - 3131	
121	331-07		5,5051	7
itemiz		that the attached invoice(s), or bill(s), is (are) true and corr hich charge is made were ordered and received except	ect and that the materials o	r services
		19	Tit	le
	with IC 5-11-10	that the attached invoice(s), or bill(s), is (are) true and corre- -1.6.	ect and I have audited same	e in accor-
	<del>\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ </del>	Officer	Ti	tle

## JONATHAN WEINZAPFEL MAYOR

HARRY H. LAWSON GENERAL MANAGER



(812) 436-7846 FAX (812) 436-7863 TDD (812) 436-7864

# EVANSVILLE WATER

### SEWER UTILITY

INW MARTIN LUTHER KING JR BLVD., ROOM 104 EVANSVILLE, INDIANA 47740-0001

February 14, 2005

Steve France, Project Manager Hinderliter Environmental Services 3601 North St. Joseph Avenue Evansville IN 47720

This is to inform you that the Board of Directors of the Evansville Water & Sewer Utility, at their meeting Tuesday, February 8, 2005, accepted your quote for the restoration of 1,849 ft<sup>2</sup> of concrete for the Allens Lane Fuel Tanks Removal project, in the amount of \$11,010.

If you have any questions, please call Rick Glover at 421-2120, ext. 221.

Yours very truly,

**EVANSVILLE WATER & SEWER UTILITY** 

General Manager

Harry H. Lawson

cc: Rick Glover

file

Invoice Number: 2436-F3

Payment Terms

Invoice Date:

Jun 15, 2005

Page:

1

Hinderliter Environmental, Inc. 3601 N. St. Joseph Ave. Evansville, IN 47720

Voice:

(812) 425-4137

Fax:

(812) 425-5641

Sold To:

Ship to:

Customer PO

EVANSVILLE WATER AND SEWER

Check No:

1931 ALLEN LANE

Customer ID

EVANSVILLE, IN 47720

EVAN03	-		Net 30 Days		
Sales Rep ID	Shipping Method UPS Ground	S	hip Date	Due Date 7/15/05	
Quantity Ite	Description		Unit Price	Extension	
	Labor and material to	restore			
	asphalt and concrete r	emoved to			
	excavate impacted soil	at			
	Evansville Waterworks	Facility,			
	1931 Allens Lane, Evan	sville, IN			
	FID# 1737, LUST# 20041	1165			
1.00	Sawcut concrete - 130'	@ \$2.00	260.00	260.00	
	per foot				
1.00	Curbing 60' @ \$4.75 pe	r foot	285.00	285.00	
1.00	8" thick concrete 1849	sf @	8,967.65	8,967.65	
	\$4.85 per sf				
1.00	1 1/2" asphalt 1849 sf	@ .81 per	1,497.69	1,497.69	
	sf		Ī		
			1		
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Subtotal

11,010.34

Sales Tax

Total Invoice Amount

11,010.34

Payment Received

TOTAL

11,010.34

/2 Water

ACCOUNTS PAYABLE VOUCHER 14550
14550

18 486 B

Prescribed by State Board of Account Form No. 301 (Rev. 1995)

		ADDRESS	184	) 2 . N
	funomA	i sm <del>o</del> žl	Invoice Number	Invoice Date
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	3000 0 0			
	70F 5 8 5002	4 2436-Fit		
	628545 0000 HILLIAN 10 LING	12 Museus John Water, 12 Dances	}	
		¥		
10 Mariana				

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except

N

Invoice Number: 2436-F4

Invoice Date:

Jun 27, 2005

Page:

1

Hinderliter Environmental, Inc. 3601 N. St. Joseph Ave. Evansville, IN 47720

Voice:

(812) 425-4137

Fax:

(812) 425-5641

Sold To:

EVANSVILLE WATER AND SEWER 1931 ALLEN LANE EVANSVILLE, IN 47720 Ship to:

Customer ID		Customer PO	Payment Terms		t Terms		
EVAN03				Net 3	0 Days		
	Sales R	Rep ID		Shipping Method		Ship Date	Due Date
L			UPS G	round			7/27/05
	Quantity	Item		Description		Unit Price	Extension
, [	· ·			Labor and material to assembl	.e		
of the second				ISC report for the American	- 1		
1				Waterworks, 1931 Allens Lane,	. [		
				Evansville, IN FID#001737,			
				LUST#200411·165:	ſ		"
	2.00	2C		SENIOR PROJECT MANAGER -	_	102.00	204.00
1				COORDINATION WITH THE DEPARTM	ENT,		
1			9	CLIENT, AND CONTRACTORS	1		
				1/24/05 - Steve France - Meet	ing		
				with water department manager	s		
					_		
	3.50	2C		SENIOR PROJECT MANAGER -		102.00	357.00
Ì				COORDINATION WITH THE DEPARTM	ENT,		
				CLIENT, AND CONTRACTORS	}		
ĺ	Į			1/26/05 - Steve France - Meet:	ing		
	1			with City council Board of			
			3	Directors	- 1	1	
n gering.					1	, [	

Subtotal

Continued

Sales Tax

Continued

Total Invoice Amount

Continued

Payment Received

**TOTAL** 

Continued

Invoice Number: 2436-F4

Invoice Date:

Jun 27, 2005

Page:

2

Hinderliter Environmental, Inc. 3601 N. St. Joseph Ave. Evansville, IN 47720

Voice:

(812) 425-4137

Fax:

(812) 425-5641

Sold To:

Ship to:

EVANSVILLE WATER AND SEWER 1931 ALLEN LANE EVANSVILLE, IN 47720

Customer ID	Customer PO	Payment Terms		
EVAN03		Net 30 Days		
Sales Rep ID	Shipping Method	Ship Date	Due Date	
	UPS Ground		7/27/05	

Quantity	Item	Description	Unit Price	Extension
8.00	– 4H	STAFF PROJECT PERSON - SURVEY	70.00	560.00
		1/28/05 - Clark Patterson - Survey monitoring wells		·
6.00	– 5A	SENIOR TECHNICIAN - ACTIVITIES ASSOCIATED WITH OPERATION AND	55.00	330.00
		MAINTENANCE OF REMEDIATION SYSTEM  1/28/05 - Matt Yancy - Survey  monitoring wells		·
3.00	_ 3A	PROJECT MANAGER - REMEDIATION WORK PLAN PREPARATION (CAP,ISC,FSI,PILOT STUDY, QRT	83.00	249.00
		REPORT) 2/7/05 - Steve France - work on ISC report.		

Subtotal

Continued

Sales Tax

Continued

Total Invoice Amount

Continued

Payment Received

TOTAL

Continued

Invoice Number: 2436-F4

Invoice Date:

Jun 27, 2005

Page:

3

Hinderliter Environmental, Inc. 3601 N. St. Joseph Ave. Evansville, IN 47720

Voice:

(812) 425-4137

Fax:

(812) 425-5641

Sold To:
EVANSVILLE WATER AND SEWER 1931 ALLEN LANE EVANSVILLE, IN 47720

Ship to:

Customer ID	Customer PO	Payment	Payment Terms		
EVAN03		Net 30 Days			
Sales Rep ID	Shipping Method	Ship Date	Due Date		
	UPS Ground		7/27/05		

Quantity	Item	Description	Unit Price	Extension
3.00	— ЗА	PROJECT MANAGER - REMEDIATION WORK PLAN PREPARATION	83.00	. 249.00
		(CAP, ISC, FSI, PILOT STUDY, QRT REPORT)		
	·	2/10/05 - Clark Patterson - working on ISC report		
3.50		PROJECT MANAGER - REMEDIATION WORK PLAN PREPARATION	83.00	<sub>.</sub> 290.50
		(CAP, ISC, FSI, PILOT STUDY, QRT REPORT)		
	1	2/11/05 - Clark Patterson - working on ISC report	·	
7.00		PROJECT MANAGER - REMEDIATION WORK PLAN PREPARATION	83.00	581.00
		(CAP, ISC, FSI, PILOT STUDY, QRT		

Subtotal

Continued

Sales Tax

Continued

Total Invoice Amount

Continued

Payment Received

TOTAL

Continued

Invoice Number: 2436-F4

Invoice Date:

Jun 27, 2005

Page:

4

Hinderliter Environmental, Inc. 3601 N. St. Joseph Ave. Evansville, IN 47720

Voice:

(812) 425-4137

Fax:

(812) 425-5641

Sold To:

EVANSVILLE WATER AND SEWER 1931 ALLEN LANE EVANSVILLE, IN 47720 Ship to:

Customer ID  EVAN03  Sales Rep ID  U		Customer PO		Payment Terms		
					Net 30 Days	
		Shipping Method UPS Ground		Ship Date	Due Date 7/27/05	
Quantity	Item	Description		Unit Price	Extension	
		REPORT)				
		2/14/05 - Clark Patterso	on - ISC			
		report	İ	1		

1	ļ		REPORT)		
			2/14/05 - Clark Patterson - ISC		
	İ		report	•	
	.  -				
1	8.004	J	STAFF PROJECT PERSON- CONDUCT	70.00	560.00
			QUARTERLY SAMPLING		
			2/15/05 - Clark Patterson		
	-				
	8.007	В	DRAFTING PERSON - GENERATE	35.00	280.00
			DRAWINGS, MAPS AND PLANS, BORING		
			LOGS, AND MONITORING WELL	·	
			INSTALLATION LOGS.		
	1		2/16/05 - Clark Patterson		
	-				
A Company of the Comp	8.0041	E	STAFF PROJECT PERSON - PROVIDE ON	70.00	560.00
, [	1	į	SITE SUPERVISION AND/OR PERFORM	·	1
A CONTRACTOR OF THE CONTRACTOR		\$	SITE CHARACTERIZATION AND		1
1	İ		REMEDIATION ACTIVITIES		

Subtotal

Continued

Sales Tax

Continued

Total Invoice Amount

Continued

Payment Received

TOTAL

Continued

Invoice Number: 2436-F4

Invoice Date:

Jun 27, 2005

Page:

5

Hinderliter Environmental, Inc. 3601 N. St. Joseph Ave. Evansville, IN 47720

Voice:

(812) 425-4137

Fax:

(812) 425-5641

Ship to:

Sold To:
EVANSVILLE WATER AND SEWER 1931 ALLEN LANE EVANSVILLE, IN 47720

Customer ID		Customer PO		Payment Terms	
EVAN03				Net 30 Days	
Sales Rep ID		Shipping Method		Ship Date	Due Date
		UPS Ground			7/27/05
Quantity	Item	Description		Unit Price	Extension
		2/17/05 - Clark Patterson			
		Conduct slug test			

Quantity	Item	Description	Unit Price	Extension
		2/17/05 - Clark Patterson - Conduct slug test		
8.0	- 05A	SENIOR TECHNICIAN - ACTIVITIES ASSOCIATED WITH OPERATION AND	55.00	440.00
4.00	_ D3A	MAINTENANCE OF REMEDIATION SYSTEM  2/17/05 - Matt Yancy - slug test  PROJECT MANAGER - REMEDIATION  WORK PLAN PREPARATION  (CAP, ISC, FSI, PILOT STUDY, QRT  REPORT)	83.00	332.00
5.50	_ 3A	2/18/05 - Steve France - work on ISC  PROJECT MANAGER - REMEDIATION  WORK PLAN PREPARATION  (CAP, ISC, FSI, PILOT STUDY, QRT	83.00	456.50

Subtotal

Continued

Sales Tax

Continued

**Total Invoice Amount** 

Continued

Payment Received

**TOTAL** 

Continued

Invoice Number: 2436-F4

Invoice Date:

Jun 27, 2005

Page:

6

Hinderliter Environmental, Inc. 3601 N. St. Joseph Ave. Evansville, IN 47720

Voice:

(812) 425-4137

Fax:

(812) 425-5641

Ship to:

Sold To:
EVANSVILLE WATER AND SEWER 1931 ALLEN LANE EVANSVILLE, IN 47720

Check No:

Customer ID		Customer PO	Customer PO		Payment Terms	
EVA	103			Net 30 Days		
Sales F	Rep ID	Shipping Method		Ship Date	Due Date	
	-	UPS Ground			7/27/05	
Quantity	Item	Description		Unit Price	Extension	
		REPORT) 2/21/05 - Clark Patterson - on ISC report	work			
8.00	- 3A	PROJECT MANAGER - REMEDIATION WORK PLAN PREPARATION	ON .	83.00	664.00	

].	_			
8.00	3A	PROJECT MANAGER - REMEDIATION	83.00	664.00
	,	WORK PLAN PREPARATION		
		(CAP, ISC, FSI, PILOT STUDY, QRT	1	
		REPORT)		
		2/23/05 - Clark Patterson - work		
]		on ISC report		
1				
7.003	3A	PROJECT MANAGER - REMEDIATION	83.00	581.00
]	į	WORK PLAN PREPARATION		·
		(CAP, ISC, FSI, PILOT STUDY, QRT		
		REPORT)		
		2/24/05 - Steve France - work on		
	·	ISC report		1
_	-			

Subtotal

Continued

Sales Tax

Continued

Total Invoice Amount

Continued

Payment Received

**TOTAL** 

Continued

Invoice Number: 2436-F4

Invoice Date:

Jun 27, 2005

Page:

7

(812) 425-4137

Hinderliter Environmental, Inc.

3601 N. St. Joseph Ave.

Evansville, IN 47720

Voice: Fax:

(812) 425-5641

Sold To:

Ship to:

EVANSVILLE WATER AND SEWER 1931 ALLEN LANE

1931 ALLEN LANE EVANSVILLE, IN 47720

Custon	ner ID	Customer PO	Payment	Terms
EVA	103		Net 30	Days
Sales F	Rep ID	Shipping Method	Ship Date	Due Date
		UPS Ground		7/27/05
Quantity	Item	Description	Unit Price	Extension
7.00	7B	DRAFTING PERSON - GENERATE	35.00	245.00
		DRAWINGS, MAPS AND PLANS, BO	RING	
!		LOGS, AND MONITORING WELL		
		INSTALLATION LOGS.		
		2/25/05 - Clark Patterson		
	<u>.</u> .			
3.00	3A	PROJECT MANAGER - REMEDIATIO	N 83.00	249.00
		WORK PLAN PREPARATION		
		(CAP, ISC, FSI, PILOT STUDY, QR	T .	
		REPORT)		
		3/10/05 - Steve France -		
		calculate storativity and ot	her	
		groundwater characteristics		İ
	<del></del>		_	
5.50	7B	DRAFTING PERSON - GENERATE	35.00	192.50
		DRAWINGS, MAPS AND PLANS, BO	1 1	
		LOGS, AND MONITORING WELL		
			1	ŀ

Subtotal

Continued

Sales Tax

Continued

Total Invoice Amount
Payment Received

Continued

Check No:

INSTALLATION LOGS.

TOTAL

Continued

Invoice Number: 2436-F4

Payment Terms

Invoice Date:

Jun 27, 2005

Page:

g. R

3601 N. St. Joseph Ave. Evansville, IN 47720

Customer ID

Voice:

(812) 425-4137

Hinderliter Environmental, Inc.

Fax:

(812) 425-5641

Sold To:

Ship to:

**Customer PO** 

EVANSVILLE WATER AND SEWER 1931 ALLEN LANE EVANSVILLE, IN 47720

EVAN	AN03 Net 30 Days		Days	
Sales R	ep ID	Shipping Method UPS Ground	Ship Date	Due Date 7/27/05
Quantity	Iten	Description	Unit Price	Extension
4.00	- 7B	3/16/05 - Clark Patterson  DRAFTING PERSON - GENERATE  DRAWINGS, MAPS AND PLANS, BO	 35.00 ORING	140.00
· 3.507	- 7B	LOGS, AND MONITORING WELL INSTALLATION LOGS. 3/23/05 - Clark Patterson  DRAFTING PERSON - GENERATE DRAWINGS, MAPS AND PLANS, BO		122.50
	-	LOGS, AND MONITORING WELL INSTALLATION LOGS. 3/24/05 - Clark Patterson		
7.503	3A	PROJECT MANAGER - REMEDIATION  WORK PLAN PRÉPARATION  (CAP, ISC, FSI, PILOT STUDY, QF  REPORT)	33.00	622.50

Subtotal

Continued

Sales Tax

Continued

Total Invoice Amount

Continued

Payment Received

TOTAL

Continued

Check No:

Invoice Number: 2436-F4

Invoice Date:

Jun 27, 2005

Page:

Hinderliter Environmental, Inc. 3601 N. St. Joseph Ave. Evansville, IN 47720

Voice:

(812) 425-4137

Fax:

(812) 425-5641

Sold To:

Ship to:

EVANSVILLE WATER AND SEWER 1931 ALLEN LANE EVANSVILLE, IN 47720

Check No:

Customer ID	Customer PO	Payment Terms	
EVAN03		Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
	UPS Ground		7/27/05

<u> </u>		والمراوع والمراوع والمراوع والمراوع والمراوع والمراوع والمراوع والمراوع والمراوع والمراوع والمراوع والمراوع والمراوع		.,,
Quantity	Item	Description	Unit Price	Extension
		3/24/05 - Steve France - Work on		
		ISC report		
	_			
7.00	7B	DRAFTING PERSON - GENERATE	35.00	245.00
		DRAWINGS, MAPS AND PLANS, BORING		Ì
		LOGS, AND MONITORING WELL		
		INSTALLATION LOGS.		
		3/25/05 - Clark Patterson	į	
8.00	3A	PROJECT MANAGER - REMEDIATION	83.00	664.00
		WORK PLAN PREPARATION		
		(CAP, ISC, FSI, PILOT STUDY, QRT		
		REPORT)		
		3/25/05 - Steve France - Complete	ŀ	·
		ISC report.		
	-			
		EQUIPMENT:		
1.00	WATER LEVEL INDICAT	Water Level Indicator per day	12.00	12.00
		charge - 2/17/05		

Subtotal

Continued

Sales Tax

Continued

Total Invoice Amount

Continued

Payment Received

**TOTAL** 

Continued

Invoice Number: 2436-F4

Invoice Date:

Jun 27, 2005

Page:

10

Hinderliter Environmental, Inc. 3601 N. St. Joseph Ave. Evansville, IN 47720

Voice:

(812) 425-4137

Fax:

(812) 425-5641

Sold To:

Ship to:

EVANSVILLE WATER AND SEWER 1931 ALLEN LANE

EVANSVILLE, IN 47720

Customer ID EVAN03			Customer PO	Payment Terms  Net 30 Days	
Sales F	lep ID		Shipping Method	Ship Date	Due Date
		UPS G	round		7/27/05
Quantity	Item		Description	Unit Price	Extension
	_				· · · · · · · · · · · · · · · · · · ·
	,		MILEAGE:		

			<del></del>	
50.00	·	MILEAGE: 5 trips to site @ 10 miles per each round trip - 1/24, 1/26, 1/28, 2/15, 2/17	0.38	18.75
		LABORATORY:		
7.00		Ground Water samples for BTEX and	38.50	269.50
3.00		MTBE 8270 PAH's	71.50	214.50
1.00		RECYCLING: Water generated during well development	93.50	93.50
3.00	i	MATERIAL: Bailers	6.31	18.93

Subtotal

Continued

Sales Tax

Continued

Total Invoice Amount

Continued

Payment Received

TOTAL

Continued

Check No:

Hinderliter Environmental, Inc. 3601 N. St. Joseph Ave.

Evansville, IN 47720

**Invoice** Invoice Number:

2436-F4

Invoice Date: Jun 27, 2005

Page:

11

Voice:

(812) 425-4137

Fax:

(812) 425-5641

Sold To:

Ship to:

EVANSVILLE WATER AND SEWER 1931 ALLEN LANE EVANSVILLE, IN 47720

Check No:

Customer ID		Customer PO		Payment	Terms
EVAN	103			Net 30 Days	
Sales R	lep ID	Shipping Method UPS Ground		Ship Date Due Date 7/27/05	
Quantity	Item	Description		Unit Price	Extension
1,070.00		214 pages in report 5 report	copies of	0.10	107.00

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		report		
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-				

Subtotal

9,908.68

Sales Tax

Total Invoice Amount

9,908.68

Payment Received

9,908.68

TOTAL 1/2 water

# **ACCOUNTS PAYABLE, VOUCHER**

1456

P.O+23713

TO Henderlite Enveronmental, Inc

	70	ADDRESS*		
Invoice Dat	e Invoice Number	ltems /	Amount	
		Dank Removal Project -		
		allens Lane- 150 Report		
		(Pay Reguest #1)	PAID	
	·			
			JUL 2 8 2005	
and the second s		Invoire# 2436-FS	545829	
		Invoice # 2436-FS		
e e e e e e e e e e e e e e e e e e e				
117	331-07		576	12
itemi		that the attached invoice(s), or bill(s), is (are) true and correction charge is made were ordered and received except	ect and that the materials	s or services
		, 19 Signature		Title
danc	I hereby certify e with IC 5-11-10	3002	ect and I have audited sa	
J	1	Officer		Title

Invoice Number:

2436~F5

Invoice Date:

Jul 1, 2005

Page: 1

Voice: Fax:

(812) 425-4137 (812) 425-5641

Hind@rliter Environmental, Inc.

3601 N. St. Joseph Ave.

Evansville, IN 47720

Ship to:

Sold To:
EVANSVILLE WATER AND SEWER 1931 ALLEN LANE EVANSVILLE, IN 47720

Customer ID	Customer PO	Payment Terms		
EVAN03		Net 30 Days		
Sales Rep ID	Shipping Method	Ship Date	Due Date	
	UPS Ground		7/31/05	

Quantity	Item	Description	Unit Price	Extension
		Labor and material to quarterly		
		sample the American Waterworks,		
	}	1931 Allens Lane, Evansville, IN:		
		FID# 001737, Incident# 200411165		
6.00	 4J	STAFF PROJECT PERSON- CONDUCT	70.00	420.00
		QUARTERLY SÄMPLING		
		5/19/05 - Matt Yancy		
	_			
3.00		PROJECT MANAGER - REMEDIATION	83.00	249.00
		WORK PLAN PREPARATION		
		(CAP, ISC, FSI, PILOT STUDY, QRT		į.
		REPORT)		
		6/1/05 - Steve France		,
j	_			
		EQUIPMENT:		
1.00	WATER LEVEL INDICATE	Water Level Indicator per day	12.00	12.00
	:	charge	1	

Subtotal

Continued

Sales Tax

Continued

Total Invoice Amount

Continued

Payment Received

TOTAL

Continued

Check No:

Hindérliter Environmental, Inc. 3601 N. St. Joseph Ave. Evansville, IN 47720 Invoice

Invoice Number: 2436-F5

Invoice Date:

Jul 1, 2005

Page:

2

Voice: Fax:

(812) 425-4137 (812) 425-5641

Sold To:

Ship to:

EVANSVILLE WATER AND SEWER 1931 ALLEN LANE EVANSVILLE, IN 47720

Check No:

Custom	er ID		Customer PO	Paymen	t Terms
EVAN	03			Net 3	O Days
Sales Re	p ID		Shipping Method	Ship Date	Due Date
		UPS G	round		7/31/05
Quantity	Itam		Description	 II.'. D.	

	Quantity	Item	Description	Unit Price	Extension
part of the contract of the co		_	LABORATORY:		
,	5.00	BTEX	Ground Water samples for BTEX and	38.50	192.50
	1.00		MTBE 8270 PAH	71.50	71.50
	2.00		8310 Low level PAH by HPLC	99.00	198.00
Secumental		_	MILEAGE:		
Anna Santa Colored	10.00		One round trip to site on 5/19/05	0.38	3.75
-	55.00	_	11 pages in report 5 copies of	0.10	5.50
			report		
3		-			
The second second					

Subtotal

1,152.25

Sales Tax

Total Invoice Amount

1,152.25

Payment Received

TOTAL

1,152.25

1/2 WAN

DETAIL EXPENSE ANALYSIS

Account: Contractual Services-Legal

Cutoff: 100%

Description	210,000.00 Legal Services 210,000.00 Legal Services Diamond Ave Wtr Line 226.00 Legal Services - Diamond Ave Wtr Line 1,225.60 Payables 1,000.60 Legal Services - Diamond Ave Wtr Line 225.00 Legal Services (1,225.60) Payables			
Outside Legal Services 923-03	\$23,175.00 <b>210,000.00</b> 296.00 1,225.60 1,000.60 225.00 (1,225.60)	\$234,696.60	\$234,697.00	(\$0.40)
Amount	\$23,175.00 210,000.00 296.00 1225.60 1000.60 225.00 (1225.60)	\$234,696.60	\$234,697.00	(\$0.40)
Invoice	,	i i	ч	11
Paid To	1/10/2005 City Of Evansville (1/17/2005; City Of Evansville (2/15/2005 Bowers Harrision 1/12/2006 Bowers Harrision 1/12/2006 Kevin Winternheimer 1/31/2006 Adjustment			
Date	11/10/2005 City Of Evar 11/17/2005 City Of Eva 12/15/2005 Bowers Harr 12/31/2005 Adjustment 1/12/2006 Bowers Harr 1/12/2006 Kevin Winte 1/31/2006 Adjustment	Total	Total per TB	Variance

# **ACCOUNTS PAYABLE VOUCHER**

06085

Title

e Date Invoice Number	Items	Amount	
	Legal Settlement		
	0		
	~ ~ 1 D		
	PAID		
	NOV 1 7 2005		
	S WITH WORKS		
	346.707		
02 923-03		210,00000	
	nat the attached invoice(s), or bill(s), is (are) true and conich charge is made were ordered and received except		rvic
	19		

# DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other

Cutoff:

100%

			CT SV	CT SV	CT SV	
Date	Paid To	Invoice Amount	Operations Mgmt. 923-08	Controller 632-91	Misc. Consultants 634-91	
7/14/2005 E		357,125			634-91	Description
7/7/2005 Fi	ifth Third	137,123	,			Management Contract
7/31/2005 A		321,675				Bank Bond Payment
8/1/2005 A		(357,125	,			Accruals
8/2/2005 A	djustment	(27,500				Accruals
8/11/2005 E	Ã2	321,675				Capitalized meter service installation
8/31/2000 A	djustment	(27,500.				Management Contract
8/31/2000 A		(8,000,				Capitalized meter service installation
9/8/2005 E.	A2	5,997.	, (-,,00,	,		Capitalized security system set up
9/8/2005 St	terling Boiler	3,300,	-,			Security Reimbursement - 6/27/05 - 7/24/05
9/15/2005 E	A2	321,675,	-,			10 outlets for security cameras/capitalized
9/29/2005 C	ity of Eville	500.	,,			Management Contract
9/30/2005 A	djustment	(27,500.				Vehicle Accident - Deductible
10/6/2005 E	A2	5,760.		,		Capitalized meter service installation
10/13/2005 E	A2	321,675.				Security Reimbursement - 8/8/05 - 9/4/05
10/27/2005 E	A2	2,880.				Management Contract
10/27/2005 Sc	onitrol Security Systems	1,600.	-,			Security Reimbursement - 7/25/05 - 8/7/05
10/31/2005 A		(1,600.				Security System Set Up/ Reclassed by Desiree to PP&E JE# 28 in October
10/31/2005 A	djustment	(27,500.				Capitalized security system set up
11/3/2005 Sc	onitrol Security Systems	767.	, (,,	,		Capitalized meter service installation
11/3/2005 EA		5,933.				Security Services 10/25/ - 11/30/05
11/17/2005 EA	A2	321,675.	-,,,,-			Security Reimbursement - 9/5 - 10/2/05
11/30/2005 Ad	djustment	357,125.				Management Contract Accruals
11/30/2005 Ad	djustment	(321,675.	,			Accuals
11/30/2005 Ad	djustment	(27,500.	(,			
11/30/2005 Ad		(3,300.				Capitalized meter service installation
12/1/2005 So	nitrol Security Systems	626.0				Capitalized security camera outlets
12/15/2005 EA	A2	8,651.:				Security Services 12/1/05 - 12/3/05 Security Reimbursement -10/3/05-11/13/05
12/31/2005 Ad		(27,500.0				Capitalized meter service installation
12/15/2005 EA	A2	357,125.				Management Contract
1/1/2006 Fit		137.:				Bond Processing Fees
1/12/2006 So	nitrol Security Systems	626.0	00 626.00			Security - Jan 2006
1/19/2006 EA		357,125.	12 357,125,12			Management Fees
	ansen Business Form	788.0	788.00			Checks
1/31/2006 EA		357,125.	12 357,125,12			Accruals
1/31/2006 Ad		(357,125.1	(2) (357,125.12)			Accruals
1/31/2006 Ad		(27,500.0	00) (27,500.00)			capitalize meters
	X Transportation	500.0	500.00			Encroachment inventory fee - 1 time fee
2/2/2006 EA		9,066.2	9,066.24			Security - 11/14/05 - 12/25/06
	nitrol Security Systems	626,0	00 626.00			Security - Feb 2006
2/9/2006 EA		357,125.1				Management Fees
2/28/2006 EA		357,125.1	,			Accruais
2/28/2006 Ad		(357,125.1				Accruals
2/28/2006 Ad		(27,500.0	(,,			capitalize meters
3/2/2006 EA		6,063.1	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Security - 12/25/05 - 1/22/06
3/16/2006 So	nitrol Security Systems	626.0				Security - Mar 2006
3/31/2006 EA		357,125.1	,			Management Fees
3/31/2006 EA	_	366,184.8	,			Accruals
	nitrol Security Systems	(357,125.1	, , , , , , , , , , , , , , , , , , , ,			Accruals
	itatoi Security Systems ive Hicks Auto Collision	626.0	Makada 150 State (2005) a salor fi transferancia de la companya del companya del companya de la companya del la companya de la	essimilatein teorramion - and one	n professional	Security - Apr 2006
4/20/2006 EA		was announced and control of the con	Service and the service of the servi			Vehicle Repair - employee - non-recurring
4/30/2006 EA		366,184.8	,			Management Fees
5, 20 C Dr		383,601.3	4 383,601.34			Accruals

#### DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other

Cutoff:

100%

Date	Paid To	Invoice	Amount	CT SV Operations Mgmt. 923-08	CT SV Controller 632-91	CT SV Misc. Consultants 634-91	Description
4/30/2006 Adju	stment		(366,184.86)	(366,184.86)			Accruals
5/4/2006 Soni	trol Security Systems		626,00	626.00			Security - May 2006
5/18/2006 EA2			383,601.34	383,601.34			Management Fees
5/25/2006 CSX	Transportation		6,615.17	6,615.17			Pipeline Fees - recurring each year
	trol Security Systems		626.00	626.00			Security - June 2006
5/31/2006 EA2			374,893.10	374,893.10			Accruals
5/31/2006 Adju			(383,601.34)	(383,601.34)			Accruals
5/31/2006 Adju		van paramentalis manamana anta intana	(1,715.45)	(1,715.45)			capitalize meters
3/2/2006 R. V			5,019.60			5,019.60	EA2 Contract review-non-recurring
3/9/2006 Kelle	Address to the common property of the common part of the common party of the common pa	RANG BASIK LILANDA DIA KANDA ANDA ANDA GAN	1,008.00	tade a thaile for a SEE What let's a substitute of the comments.		1,008.00	Programming service
3/30/2006 Uml			26,800.00			26,800.00	Water Rate Case
4/13/2006 Kelle	THE RESERVE THE PARTY OF THE PA	INTERVENCIAL ENGINEERING PARTICULA	1,302.00	STANGER STREET CO. CONT. TO CO. CONT.	nanta (1875 of Nagrafia travelante senon		Programming service
4/28/2006 R. V			13,563.97				EA2 Contract review-non-recurring
5/11/2006 R. V	the and the construction of the february of the College and the property of the College and th		6,516.00				EA2 Contract review-non-recurring
5/11/2006 Kelle			2,982.00			2,982.00	Programming service
8/4/2005 City	Of Evansville	_	45,000.00		45,000.00		_Controller annual amount
Total		_	5,286,622.53	\$4,071,975.56	\$45,000.00	\$57,191.57	_
Total per TB		_	5,286,623.00	4,071,975.00	45,000.00	57,192.00	_
Variance			(0.47)	\$0.56	\$0.00	(\$0.43)	<u> </u>

, ! !	Notice and property of the second	ACCOUNTS PAYABLE VOUC	
		ADDRESS	
ά.	hber	Items	Amount
		EA2 Contract Review	
		(Pay Request #1)	·
		0-0	
		January 10 - February 10, 2006	PAID
		Maria is Juniary is, 2006	<u>u</u>
<u>-</u>			MAR 0 2 2006
			DET OF MITER HOLKS
		Invoise # 80304	Chair 347540
			13
163 634	1-91	· 	5,01960
l here	hy certify	that the attached invoice(s), or bill(s), is (are) true and co	
		which charge is made were ordered and received except	
		10	
		Signature	Title

Title



FEB 2 4 2006 BY:\_\_\_\_\_

PR#1

Evansville Water and Sewer Utility P.O. Box 19 Evansville, IN 47740-0001 Invoice Number Date

Customer ID: EV855-001

80304 2/22/2006

Attn: Harry H. Lawson, General Manager

Contract: 20065080

**EA2 and EMC CONTRACT AUDIT** 

Scope of Work:

Services rendered per contract dated January 10, 2006.

For the period ended February 10, 2006.

# 10 Consulting Services

# Labor

Employee Type	<u>Hours</u>	Rate	<u>Amount</u>
Director	15.00	194.000	2,910.00
Senior Project Manager	12.00	158.000	1,896.00
Labor Subtotal	27.00	_	4,806.00
Reimbursable			
Vendor / Activity	<u>Units</u>	Rate	<u>Amount</u>
Other Vendor Mileage/Personal Vehicle	480.00	0.445	213.60
Reimbursable Subtotal	480.00	-	213.60

Item Subtotal

5,019.60

**Invoice Total** 

5,019.60

Smothy J. Glory



Evansville Water and Sewer Utility P.O. Box 19 Evansville, IN 47740-0001

Invoice Number

Date

80304 2/22/2006

Attn: Harry H. Lawson, General Manager

Contract: 20065080

**EA2 and EMC CONTRACT AUDIT** 

Customer ID: EV855-001

# **Project Summary**

Fee

85,000.00

Invoiced to Date

5,019.60

Fee Remaining

79,980.40



FEB 2 6 2006 BY:\_\_\_\_\_

February 22, 2006

Mr. Harry Lawson General Manager Evansville Water and Sewer Utility P.O. Box 19 Evansville, Indiana 47740-0001

RE: EA2 and EMC Contract Audit

February Invoice

# Dear Harry:

Attached is our invoice for the period ending February 10, 2006 for services related to our contract dated January 10, 2006.

This invoice covers work completed in the following major work areas:

- Review of EA2 contract.
- Preparation for the February 8<sup>th</sup> Review Committee meeting, participation in the meeting, and mileage to Evansville for the meeting.
- Initial post meeting analysis with Roger Kelso, and preparation for the February 17<sup>th</sup> site visit.

Our next steps on the project will be analysis of information gained from our February 17<sup>th</sup> site visit, and preparation for the March 8<sup>th</sup> Review Committee meeting.

Please let me know if you have any questions about this invoice. Thank you for the opportunity for R. W. Armstrong to be of service on this project.

Sincerely,

R. W. ARMSTRONG & ASSOCIATES, INC.

Timothy D. George Vice President

P. 317.786.0461 F. 3

F. 317.788.0957 800.321.6959

UNION STATION 300 SOUTH MERIDIAN STREET

INDIANAPOLIS, IN 46225-1193

# **Umbaugh** 20 E. 91st Street, Suite 100

20 E. 91st Street, Suite 100 P.O. Box 40458 Indianapolis, IN 46240-0458 (317) 844-7288

Mr. Harry H. Lawson Evansville Water & Sewage Utility One N.W. Martin Luther King Jr, #104 P.O. Box 19 Evansville, IN 47740-0001

Invoice No. 108054 Date 3/16/06 Client No. E01900

For professional services rendered to date in connection with an analysis of water rates and charges.

Interim Fees Payable

\$ 26,800.00

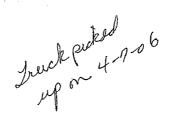
WIRING INSTRUCTIONS H. J. Umbaugh & Associates Key Bank Account Number - 1215504838 Routing Number - 041001039 **ACCOUNTS PAYABLE VOUCHER** 

ABLE VOUCHER

TO Dave Hicks auto Collise

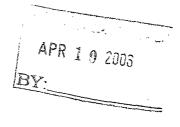
Ganaral Ra ....

		AUDRESS		
Invoice Date	Invoice Number	Items	Amount	
		( Vehicle Repair )		
`.				
		APR 13 2006		
		47917		
		Chick #		
[04]	923-08		7452.	37
	I hereby certify	that the attached invoice(s), or bill(s), is (are) true and corr	ect and that the material	s or services
itemiz	ed thereon for w	which charge is made were ordered and received except	14	
		19 Signature		Title
	I hereby certify	that the attached invoice(s), or bill(s), is (are) true and corr	ect and I have audited sa	me in accor-
	with IC 5-11-10			
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		## 1970 m % 11.3-17 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	The state of the s	



# DAVE HICKS AUTO COLLISION 5939 OLD BOONVILLE HWY.

EVANSVILLE , IN 47715-Phone: 812 402-4400 Fax: 812 402-4406 License #:



04/06/2006

EVANSVILLE WATER & SEWER UTILITY
Repairs For Chr.; Carter
2000 F-150 P4

Insurance Co: Claim # Repair Order # Re: ,

# Dear EVANSVILLE WATER & SEWER UTILITY:

Enclosed is the documentation for the repair work performed on your vehicle. The following is a breakdown of the billing and payments received:

Repair Order Amount:	\$ 7632.30
Supplement Amount <sup>1</sup> (1):	\$ 0.00
Supplement Amount <sup>1</sup> (2):	\$ 0.00
Supplement Amount <sup>1</sup> (3):	\$ 0.00
Total Amount:	\$ 7632,30

Less Payment Received: \$= 5Ales +4x 179,93

Current Balance Owed: \$ 7452.37

Please review your records and issue payment for the current balance due. Thank you for your prompt attention to this matter.

uono, ai manager

Sincerely,

**DAVE HICKS** 

<sup>&</sup>lt;sup>1</sup>Refers to costs for repairs not identified in the original estimate.

01720

ACCOUNTS PAYABLE VOUCHER
TO RW Armstrong

**ADDRESS** 

oice Date	Invoice Number	Items	Amount
		EA2 Contract audit	
		EAZ Contract Qudit (Pay Request # Z)	
		7	PAID
			2005
			APR 2 7 2006
		Invoice # 80444	548030 COMMENTED WORKS
			Philipping as Manager
108	634-91		13,56397

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itemized thereon for which charge is made were	ordered and received except	
, 19	·	
	Signature	Title
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	, or bill(s), is (alle) the and correct and that	ve auditeu same in accor-
dance with IC 5-11-10-1.6.		
40, 1, 000	Officer	Title



APR: 0 2003 BY:

Evansville Water and Sewer Utility P.O. Box 19 Evansville, IN 47740-0001

Invoice Number Date

Customer ID: EV855-001

80444 3/30/2006

Attn: Harry H. Lawson, General Manager

Contract: 20065080

**EA2 and EMC CONTRACT AUDIT** 

Scope of Work:

Services rendered per contract dated January 10, 2006.

For the period ended March 17, 2006.

# 10 Consulting Services

# Labor

<u>Employee Type</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Director		42.50	194.000	8,245.00
Senior Project Manager		31.00	158.000	4,898.00
	Labor Subtotal	73.50		13,143.00
Reimbursable				ŕ
Vendor / Activity		<u>Units</u>	Rate	<u>Amount</u>
Other Vendor Mileage/Personal Vehicle	•	946.00	0.445	420.97
Reim	bursable Subtotal	946.00		420.97

Item Subtotal

13,563.97

Invoice Total

13,563.97

Imothy I. Leouse

UNION STATION 300 SOUTH MERIDIAN STREET INDIANAPOLIS, IN 46225-1193 P. 317.786.0461 P. 800.321.6959 F. 317.788.0957



Evansville Water and Sewer Utility P.O. Box 19 Evansville, IN 47740-0001

Invoice Number Date

80444 3/30/2006

Attn: Harry H. Lawson, General Manager

Contract: 20065080

**EA2 and EMC CONTRACT AUDIT** 

Customer ID: EV855-001

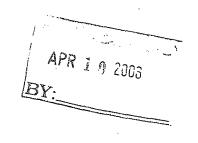
# **Project Summary**

 Fee
 85,000.00

 Invoiced to Date
 18,583.57

 Fee Remaining
 66,416.43





March 31, 2006

Mr. Harry Lawson General Manager Evansville Water and Sewer Utility P.O. Box 19 Evansville, Indiana 47740-0001

#2

RE:

EA2 and EMC Contract Audit

March Invoice

Dear Harry:

Attached is our invoice for the period ending March 17, 2006, for services related to our contract dated January 10, 2006.

This invoice covers work completed in the following major work areas:

- February 17 meeting with EWSU staff and American Water staff, including mileage to the meeting.
- Preparation for the March 8 Review Committee meeting, participation in the meeting, and mileage to Evansville for the meeting.
- Initial work on the draft audit report, including discussions with EWSU staff and internal meetings with R.W. Armstrong staff.

Our next step on the project will be drafting a preliminary report for discussion with the Review Committee on April 17.

Please let me know if you have any questions about this invoice. Thank you for the opportunity for R. W. Armstrong to be of service on this project.

Sincerely,

R. W. ARMSTRONG & ASSOCIATES, INC.

Innothy & George
Timothy D. George

Vice President

Enclosure

P. 317.786.0461 F. 317.788.0957 800.321.6959
UNION STATION 300 SOUTH MERIDIAN STREET INDIANAPOLIS, IN 46225-1193

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	ге Холснев	<b>ВАХАЯ STNUODDA</b>

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RECEIVED MAY 0 4 2006 BY:\_

Evansville Water and Sewer L	<b>Jtility</b>
P.O. Box 19	
Evansville, IN: 47740-0001	

Invoice Number Date

80594

4/28/2006

Attn: Harry H. Lawson, General Manager

Contract: 20065080

Customer ID: EV855-001

**EA2 and EMC CONTRACT AUDIT** 

Scope of Work:

Services rendered per contract dated January 10, 2006.

For the period ended April 14, 2006.

# 10 Consulting Services

# Labor

Employee Type	-	<u>Hours</u>	Rate	<u>Amount</u>
Director Senior Project Manager		23.00 13.00	194.000 158.000	4,462.00 2,054.00
	Labor Subtotal	36.00		6,516.00

Item Subtotal

6,516.00

**Invoice Total** 

6,516.00



Evansville Water and Sewer Utility P.O. Box 19 Evansville, IN 47740-0001 Invoice Number Date 80594 4/28/2006

Attn: Harry H. Lawson, General Manager

Contract: 20065080

**EA2 and EMC CONTRACT AUDIT** 

Customer ID: EV855-001

**Project Summary** 

Fee

85,000.00

Invoiced to Date

25,099.57

Fee Remaining

59,900.43

UNION STATION

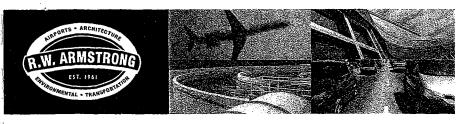
300 SOUTH MERIDIAN STREET

INDIANAPOLIS, IN 46225-1193

P. 317.786.0461

P. 800.321.6959

F. 317.788.0957



RECEIVED
MAY 0 4 2006
BY:

May 1, 2006

Mr. Harry Lawson General Manager Evansville Water and Sewer Utility P.O. Box 19 Evansville, Indiana 47740-0001

RE: EA2 and EMC Contract Audit April Invoice

Dear Harry:

Attached is our invoice for the period ending April 14, 2006 for services related to our contract dated January 10, 2006.

This invoice covers work completed in the following major work areas:

- Analysis of information provided by American Water and EWSU.
- · Completion of the preliminary draft audit report.

Our next steps on the project will be completing the final draft of the audit report and meeting with the Review Committee on May 18.

Please let me know if you have any questions about this invoice. Thank you for the opportunity for R. W. Armstrong to be of service on this project.

Sincerely,

R. W. ARMSTRONG & ASSOCIATES, INC.

Timothy D. George

Vice President

Attachment

P. 317.786.0461 F. 317.788.0957 800.321.6959

# EVANSVILLE WATERWORKS DISTRICT Evansville, Indiana

# **ADJUSTMENT 9**

-Contractual Services-

(Pro Forma American Water expense – See new Agreement)

#### DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other

Cutoff:

100%

				CT SV	CT SV	CT SV	
Date	Paid To	Invoice	Amount	Operations Mgmt. 923-08	Controller 632-91	Misc. Consultants 634-91	Description
6/2/2005 EA2			\$5,900.63	\$5,900.63			Security Reimbursement - 4/4/05-5/1/05
6/9/2005 CSX			6,380.13	6,380,13			Pipeline Fees
6/9/2005 EA2			34,122.10	34,122.10			Contract True Up
6/9/2005 EA2			357,125.12	357,125.12			Management Contract
6/30/2005 Sonitrol	Security Systems	onen sin in destruit en en en en en en en en en en en en en	22,400.00	22,400.00	omesticopiocom (co. aprilio)	give de partir de Santos de 1978 de activita	Security System Set Up/ Reclassed by Desiree to PP&E JE#27 in June
6/30/2005 Adjustm			(22,400.00)	(22,400.00)			Capitalize
6/30/2005 Adjustm			(27,500.00)	(27,500.00)	Markatikan		Meters
7/12/2005 EA2	Control of the Article of Article	COUNTRICATE AND A PERSON SAFETY CO.	5,760.00	5,760.00	nagaran ( san Asika ) Antana	Probabilita in internative property of the relative	Security Reimbursement - 5/2/05-5/29/05
7/28/2005 EA2			6,040.62	6,040.62			Security Reimbursement - 5/30/05 - 6/26/05
7/28/2005 Sonitrol	Security Systems		8,000.00	8,000.00			Security System Set Up/ Reclassed by Desiree to PP&E JE# 31 in August
7/28/2005 Lexmark	c Int		348.00	348.00			Printer Maintenance
7/14/2005 EA2			357,125.12	357,125.12			Management Contract
7/7/2005 Fifth Th	ird		137.50	137.50			Bank Bond Payment
7/31/2005/Adjustm	ent		321,675.70	321,675.70			Accrials
8/1/2005 Adjustm		hitto have never one on an 2 of the devider any weekless on an a finite	(357,125.12)	(357,125.12)		raccompany according to a factor of property according to the Colors of American	Accruals
	ent		(27,500.00)	(27,500.00)			Capitalized meter service installation
8/11/2005 EA2			321,675.70	321,675.70			Management Contract
8/31/2000 Adjustm			(27,500.00)	(27,500.00)			Capitalized meter service installation
8/31/2000 Adjustm	ent		(8,000.00)	(8,000.00)			Capitalized security system set up
9/8/2005 EA2			5,997.60	5,997.60			Security Reimbursement - 6/27/05 - 7/24/05
9/8/2005 Sterling	Boiler	in are this week and the first also also also and the first and the firs	3,300.00	3,300.00	GARANAN CYPROS NACA SIN	t victor de legaçõe de transportant de la companya de la companya de la companya de la companya de la companya	10 outlets for security cameras/capitalized
9/15/2005 EA2			321,675.70	321,675,70			Management Contract
9/29/2005 City of I		43.14344144500000	500.00	500.00	Kendina se os nosto		Vehicle Accident - Deductible
9/30/2005 Adjustm 10/6/2005 EA2	ient		(27,500.00)	(27,500.00) 5,760.00			Capitalized meter service installation
10/6/2005 EA2			5,760.00 321.675.70	3,760.00	en progresse and term		Security Reimbursement - 8/8/05 - 9/4/05
10/27/2005 EA2			2,880.00	2,880.00			Management Contract Security Reimbursement - 7/25/05 - 8/7/05
10/27/2005 EA2 10/27/2005 Sonitrol	Cocurity Systems		1,600.00	1,600.00			Security System Set Up/ Reclassed by Desiree to PP&E JE# 28 in October
10/21/2005 Bolition 10/31/2005 Adjustm			(1,600.00)	(1,600.00)			Capitalized security system set up
10/31/2005 Adjustn			(27,500.00)	(27,500.00)	errees in the re		Capitalized security system set up  Capitalized meter service installation
11/3/2005 Sonitrol			767.33	767.33	NAMES OF THE PARTY OF THE PARTY.		Security Services 10/25/ - 11/30/05
11/3/2005 EA2	County Cystems		5,933.75	5,933.75			Security Reimbursement - 9/5 - 10/2/05
11/17/2005 EA2			\$321,675.70	321,675.70			Management Contract
1.1/30/2005 Adjustm	nent -		357,125,12	357,125.12	Maria da		Accruals
11/30/2005 Adjustm		the control of the state of the	(321,675.70)	(321,675.70)	n serventi i Million de Linguis (d.)	numena y The Administration of the Land of the Control	Accruals
11/30/2005 Adjustm	ient		(27,500.00)	(27,500,00)			Capitalized meter service installation
11/30/2005 Adjustm	ent	TO THE SECOND SECTION OF THE SECOND SECTION OF THE SECOND SECTION OF THE SECOND SECTION OF THE SECOND SECTION OF THE SECOND SECTION OF THE SECOND SECTION OF THE SECOND SECTION OF THE SECOND SECTION OF THE SECOND SECTION OF THE SECOND SECTION OF THE SECOND SECON	(3,300.00)	(3,300.00)	ranca natural transport new page		Capitalized security camera outlets
12/1/2005 Sonitrol	Security Systems		626.00	626.00			Security Services 12/1/05 - 12/3/05
12/15/2005 EA2			8,651.25	8,651.25			Security Reimbursement -10/3/05-11/13/05
12/31/2005/Adjustn	ient		(27,500,00)	(27,500.00)			Capitalized meter service installation
====12/15/2005\EA2*			357,125.12	357,125.12			Management Contract
1/1/2006 Fifth Th			137.50	137.50			Bond Processing Fees
1/12/2006 Sonitrol	Security Systems	T. L. G. B. J. S. J. S. G. B. B. B. B. B. B. B. B. B. B. B. B. B.	626.00	626.00	Ingle delatating of the Color	Operation in the grand of the property of the second of th	Security - Jan 2006
1/19/2006 EA2			357,125.12	357,125.12			Management Fees
1/26/2006 Hansen	Business Form		788.00	788.00			Checks
1/31/2006 EA2			357,125.12	357,125.12		*	Accruals
1/31/2006 Adjustn	nent		(357,125.12)	(357,125.12)			Accruals

# DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other

Cutoff:

100%

				CT SV Operations Mgmt.	CT SV Controller	CT SV Misc. Consultants	
Date	Paid To	Invoice	Amount	923-08	632-91	634-91	Description
1/31/2006	Adjustment	77.4. et :	(27,500.00)	(27,500.00)			capitalize meters
	CSX Transportation	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	500.00	500.00			Encroachment inventory fee - 1 time fee
2/2/2006	EA2		9,066.24	9,066.24			Security - 11/14/05 - 12/25/06
	Sonitrol Security Systems		626.00	626.00			Security - Feb 2006
\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			357,125.12	357,125.12			Management Fees
2/28/2006			357,125.12	357,125.12			Accruals
MATERIAL SELECT AND PROPERTY AND PROPERTY AND SERVICE	Adjustment	naka Mangaran da asan manakan mada da kaban ka	(357,125.12)	(357,125.12)	ng Samonya and Santa Mallanda, at a saint <b>game</b> n da sili pang	n a Ballan (18 notice) (19 notice) (19 notes) and notes are supported by the state of the state	Accruals
	Adjustment		(27,500.00)	(27,500,00)			capitalize meters
3/2/2006			6,063.12	6,063.12			Security - 12/25/05 - 1/22/06
	Sonitrol Security Systems		626.00	626,00			Security - Mar 2006
3/16/2006		ENAMENTAL PROPERTY OF THE	357,125.12	357,125.12	Carlos de Carlos	en en en en en en en en en en en en en e	Management Fees
3/31/2006			366,184.86	366,184.86			-Accruals
	Adjustment		(357,125.12)	(357,125.12)			Accruals
	Sonitrol Security Systems		626.00	626.00			Security - Apr 2006
	Dave Hicks Auto Collision		7,452.37	7,452.37			Vehicle Repair - employee - non-recurring
4/20/2006		Proposition and the constant of the constant o	366,184.86	366,184.86	en er former fan Yesters en		Management Fees
4/30/2006			- 383,601:34	383,601.34			Accruals
	Adjustment		(366,184.86)	(366,184.86)			Accruals
	Sonitrol Security Systems		626.00	626.00			Security - May 2006
5/18/2006			383,601.34	383,601.34			Management Fees
	CSX Transportation		6,615.17	6,615.17			Pipeline Fees - recurring each year
	Sonitrol Security Systems	<b>632</b> 5300000000000000000000000000000000000	626.00 374,893.10	626.00 374.893.10	North Control of the State of t		Security - June 2006
	EA2 Adjustment			Litter to the transfer of the second of the			Accruals
	Adjustment		(383,601.34) (1,715.45)	(383,601.34) (1,715.45).	943459259259		Accruals capitalize meters
	R. W. Armstrong		5,019.60	######################################		\$5.010.60	EA2 Contract review-non-recurring
	Keller Schroeder		1,008.00				Programming service
	Umbaugh		26,800.00				Water Rate Case
	Keller Schroeder		1,302.00				Programming service
	R. W. Armstrong		13,563.97				EA2 Contract review-non-recurring
	R. W. Armstrong		6,516.00				EA2 Contract review-non-recurring
	Keller Schroeder		2,982.00				Programming service
8/4/2005	City Of Evansville		45,000.00		\$45,000.00	-,	Controller annual amount
	,						
Total			\$5,286,622.53	\$4,071,975.56	\$45,000.00	\$57,191.57	_
							<b>=</b>
Total per TB			\$5,286,623.00	4,071,975.00	\$45,000.00	\$57,192.00	_
							-
Variance			(\$0.47)	\$0,56	\$0.00	(\$0.43)	) =

#### DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other

Cutoff:

100%

Outside Services

				Outside Services	
			_	Employed	
Date	Paid To	Invoice	Amount	923-02	Description
(12/2005	Court Communication		1 150 00	<b>#1 150 00</b>	0 10
	Greg Server	asarronaonaarronibac	1,150.00	te Photographic reserves in a Conflict Season of Conflict Annual Property and the Conflict Annual Property and the Conflict Annual Property and the Conflict Annual Property and Conflict Annu	Contractual Service
6/9/2005	with the first of the control of the first first first from the first fi		80,665.62	decision and reserve to the mission and reserve the reserve to the second second	Oper & Maint Agreement
	Keller Schroeder		122.50		Programming
	Greg Server		920.00		Contractual Service
	Anette Wright		121.50		Contractual Service
	Greg Server		1,150.00		Contractual Service
	AWWA - Operator School		275.00		David Carter -Operator School Fee
	David Carter		30.00		Operator Certification
	Deaconess Comp Ctr		127.00		Employee Physical/Shots
6/23/2005			120.00		Operator Certification
	Greg Server		1,150.00	,	Contractual Service
6/23/2005			17.52		Shipping
	Anette Wright		357.75		Contractual Service
	Greg Server		1,150.00	.,	Contractual Service
	Robert Phillips		30.00		Exam reimbursement
	Greg Server		1,150.00	•	Contractual Service
	Anette Wright		148.50		Contractual Service
	Greg Server	rangar nartar mengalan dan nangan dalam da	920.00		Contractual Service
7/14/2005			80,665.62	which to recognition and an expensive children from	Oper & Maint Agreement
	Greg Server		1,092.50	•	Contractual Service
	Anette Wright		270.00		Contractual Service
	Greg Server	ATTITICATION SECTION AS CONTRA	977.50		Contractual Service
8/11/2005			80,665.62		Oper & Maint Agreement
	Keller Schroeder		81.00		Consulting Fees
	Greg Server		460.00		Contractual Service
	Greg Server		920.00	920,00	Contractual Service
8/18/2005			50.00		Employee Physical/Shots
	Greg Server		1,150.00	•	Contractual Service
CONTRACTOR CONTRACTOR	Greg Server	MEN ALL DOWN IN 2 OF THEM AND DEPOS	920.00	920.00	Contractual Service
9/8/2005			80,665.62		Oper & Maint Agreement
	Greg Server		1,150.00	1,150.00	Contractual Service
	Greg Server		1,150.00	1,150.00	Contractual Service
9/22/2005	Greg Server		1,150.00	1,150.00	Contractual Service
	Deaconess Comp Ctr	ere en en en en en en en en en en en en en	187.94	187.94	Employee Physical/Shots
10/13/2005	composition and an expensive accompanies of the property of the first		== 80,665.62°	80,665.62	Oper & Maint Agreement
10/13/2005	UPS		25.19	25.19	Shipping
	In Bureau of Motor Vehicle		15.00	15.00	License
11/10/2005	EMC		80,665.62	80,665.62	Oper & Maint Agreement
	Deaconess Comp Ctr		50.00	50.00	Testing
	Van County Recorder		12.00	12.00	Record Promissory Note
<b>3-3.12/8/2005</b>	EMC		80,665.62	80,665.62	Oper & Maint Agreement
	Van County Recorder		12.00	12.00	Record Promissory Note
12/13/2005	Adjustment		12.00	12.00	
12/14/2005			12.00	12.00	
	Deaconess Comp Ctr		90.00	90.00	Employee tests
	David Carter	CONTROL OF THE PROPERTY OF THE	30.00	30.00	Operator Exam
1/12/2006			-80,665.62	80,665.62	Management Fees
1/26/2006			22.95		Oil Change
	Mulberry Center		1,404.00	1,404.00	Annual EAP Fee
	Deaconess Comp Ctr		50.00	50.00	DOT Physical
	Charles Burlinson	Table of a control of the Landscone of the Control	30.00	30.00	CDL License
2/9/2007	EMC		80,665.62	80,665.62	Management Fees
2/14/2006	Van County Recorder		14.00	14.00	Promissory Note

#### DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other

Cutoff:

100%

Outside	Serv	ices
-		•

				Employed	
Date	Paid To	Invoice	Amount	923-02	Description
2/16/2006 Ro	bert Phillips		30.00	30.00	Operator Exam
2/23/2006 UF	S		29.48	29.48	Shipping
3/2/2006 UF	S		28.80		Shipping
3/9/2006 De	aconess Comp Ctr		50.00	50.00	DOT Physical
3/9/2006 EN	AC		86,586.48	86,586.48	Management Fees
3/23/2006 Fe	dex		17.16	17.16	Express mail
3/23/2006 Jar	nes Drake		30.00	30.00	CDL License
4/6/2006 EN	AC The second second		83,626.05	83,626.05	Management Fees
4/6/2006 Fe	dex		21.15	21.15	Express mail
4/13/2006 US	Bank		300.00	300.00	Bond Admin Fees
	terprise rent a car		487.56	487.56	Car Rental
4/13/2006 Ke	ller Schroeder		52.50	52.50	Programming Services
4/27/2006 De	aconess Comp Ctr		50.00	50.00	DOT Physical
4/27/2006 De	aconess Comp Ctr		275.00	275.00	Audiogram Testing
	Fire & Bldg Services		138.00	138.00	
	n County Recorder		1,006.02	1,006.02	Property Taxes
5/11/2006 EN	taran dan jangkaja garijing na garin a kalanda yaka ga patang katang balan da katang agan a da bajai bana da ta		83,626.05	83,626.05	Management Fees
	aconess Comp Ctr		129.00	129.00	Audiogram
	pt of Homeland Security		276.00	276.00	Re Sprinler system at Flouride Room
	ark Stephenson		311.85	311.85	Tuition Reimbursement
5/26/2006 Va	n County Recorder		28.00	28.00	Promissory Note
Total			PE 20/ (22 52	£1 002 24# 62	
i otai		:	\$5,286,622.53	\$1,003,367.53	2
Total per TB		:	\$5,286,623.00	1,003,368.00	-
Variance			(\$0.47)	(\$0.47)	

#### DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other Planning Department

Cutoff: 100%

Date	Paid To	Invoice	Amount	Planning Dept GIS Supplies & Expense 620-66	Planning Dept Contractual Services EMC Contract	Planning Dept Contractual Services GIS	
6/9/2005		Market State Communication of the Communication of	\$53,179.07	020-00	635-65	650-65	Description
7/14/2005	e balletter i sande er blev til er er skriver i kreiker blev er beskriver i kreiker i kreiker i kreiker i krei		53,179.07		\$53,179.07		Oper & Maint Agreement
8/11/2005	AND THE PROPERTY OF THE PARTY O		53,179.07		53,179.07		Oper & Maint Agreement
9/8/2005			53,179.07		53,179.07		Oper & Maint Agreement
10/13/2005			53,179.07		53,179.07		Oper & Maint Agreement
11/10/2005			53,179.07		53,179.07 53,179.07		Oper & Maint Agreement
12/8/2005			53,179.07		53,179.07		Oper & Maint Agreement
1/12/2006			53,179.07		53,179.07		Oper & Maint Agreement
2/9/2006			53,179.07		53,179.07		Oper & Maint Agreement
3/9/2006	Comprehensive Comprehensive State of the Compreh		57,082.41		57,082.41		Oper & Maint Agreement
4/6/2006			55,130.74	100	55,130.74		Oper & Maint Agreement Oper & Maint Agreement
5/11/2006	EMC.		55,130,74		55,130.74		Oper & Maint Agreement
the contract of the contract o	Mark Rolley Consulting	5/15/05 - 5/29/05	12,260.00	and some statement of the statement of the statement of the statement of the statement of the statement of the		\$12,260.00	
	Mark Rolley Consulting	5/30/05 - 6/12/05	12,260,00			,	GIS Contractual Service
	Mark Rolley Consulting	6/13/05 - 6/26/05	12,260.00			,	GIS Contractual Service
7/14/2005	Mark Rolley Consulting	6/27/05 - 7/10/05	12,260.00				GIS Contractual Service
7/28/2005	Mark Rolley Consulting	7/11/05 - 7/24/05	12,260.00				GIS Contractual Service
8/11/2005	Mark Rolley Consulting	7/25/05 - 8/7/05	12,260.00				GIS Contractual Service
8/24/2005	Mark Rolley Consulting	8/8/05 - 8/22/05	12,260.00				GIS Contractual Service
9/8/2005	Mark Rolley Consulting	8/23/05 - 9/4/05	12,260.00				GIS Contractual Service
9/22/2005	Mark Rolley Consulting	9/5/05 - 9/18/05	12,500.00				GIS Contractual Service
10/6/2005	Mark Rolley Consulting	9/19/05 - 10/2/05	12,500.00			· ·	GIS Contractual Service
10/20/2005	Mark Rolley Consulting	10/3/05 - 10/16/05	12,500.00				GIS Contractual Service
11/3/2005	Mark Rolley Consulting	10/17/05 - 10/30/05	12,500.00			•	GIS Contractual Service
11/17/2005	Mark Rolley Consulting	10/31/05 - 11/13/05	12,500.00				GIS Contractual Service
12/1/2005	Mark Rolley Consulting	11/14/05 - 11/27/05	12,500.00				GIS Contractual Service
12/15/2005	Mark Rolley Consulting	11/28/05 - 12/11/05	12,500.00				GIS Contractual Service
12/29/2005	Mark Rolley Consulting	12/12/05 - 12/25/05	12,500.00				GIS Contractual Service
1/12/2006	Mark Rolley Consulting	12/26/05 - 1/8/06	12,500.00				GIS Contractual Service
1/26/2006	Mark Rolley Consulting	1/9/06 - 1/22/06	12,500.00				GIS Contractual Service
2/9/2006	Mark Rolley Consulting	1/23/06 - 2/5/06	12,500.00				GIS Contractual Service
2/23/2006	Mark Rolley Consulting	2/6/06 - 2/19/06	12,500.00				GIS Contractual Service
3/2/2006			2,086.28				Internet Service
	Mark Rolley Consulting	2/20/06 - 3/5/06	12,500.00				GIS Contractual Service
	Mark Rolley Consulting	3/6/06 - 3/19/06	12,500.00			•	GIS Contractual Service
3/30/2006			2,086.28				Internet Service
	Mark Rolley Consulting	3/20/06 - 4/2/06	13,792.00			13,792.00	GIS Contractual Service
	Mark Rolley Consulting	4/3/06 - 4/16/06	12,500.00			12,500.00	GIS Contractual Service
4/27/2006			2,082.00			2,082.00	Internet Service
	Mark Rolley Consulting	4/17/06 - 4/30/06	12,500.00			12,500.00	GIS Contractual Service
5/18/2006	Mark Rolley Consulting	5/1/06 - 5/14/06	12,500.00			12,500.00	GIS Contractual Service
	Total	=	\$1,012,954.58	\$36,372.50	\$645,955.52	\$330,626.56	
	Total per TB	=	\$1,012,956.00	\$36,373.00	\$645,956.00	\$330,627.00	:
	Variance	_	(\$1.42)	(\$0.50)	(\$0.48)	(\$0.44)	

RIVER to RIVER®



ENVIRONMENTAL MANAGEMENT CORPORATION 1001 Boardwalk Springs Place, O'Fallon, MO 63368 Tel: 636.561.9400 • Fax: 636.561.9401 www.emcinc.com

# INVOICE

City of Evansville Mr. Harry Lawson P.O. Box 19 Evansville IN 47740 Invoice Number 20013983 Invoice Date 10/1/2006

Date Description Total

10/1/2006 October Customer Service and Billing \$83,626.05

**Grand Total Due** 

\$83,626.05

Due Date:

15th of Month

Please Remit to:

Environmental Management Corporation P.O. Box 952190 St. Louis, MO 63195-2190

P/E,9 13174651550PP6637 P.3^4

NOV-8-2006 11:30A FROM: EVANSVILLE WATER & S 812 436 7863





ENVIRONMENTAL MANAGEMENT CORPORATION 1001 Boardwalk Springs Place, O'Fallon, MO 63368

Tel: 636.561,9400 • Fax; 636.561,9401 www.emcinc.com

# **INVOICE**

City of Evansville Mr. Harry Lawson P.O. Box 19 Evansville IN 47740 Invoice Number 20013984 Invoice Date 10/1/2006

Date Description Total

10/1/2006 October Fees Engineering Department

\$55,130.74

Grand Total Due \$55,130.74

Due Date:

15th of Month

Please Remit to:
Environmental Management Corporation
P.O. Box 952190
St. Louis, MO 63195-2190

#### DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other

Planning Department

Cutoff:

Planning Dept Planning Dept Planning Dept Contractual Services Contractual Services GIS Supplies & Expense EMC Contract GIS Paid To 620-66 Date Invoice 635-65 650-65 Description Amount 6/9/2005 EMC \$53 179 07 \$53,179,07 Oper & Maint Agreement 7/14/2005 EMC 53,179,07 53,179.07 Oper & Maint Agreement 8/11/2005 FMC 53.179.07 53,179.07 Oper & Maint Agreement 9/8/2005 EMC 53,179,07 53 179.07 Oper & Maint Agreement 10/13/2005 EMC 53,179,07 53.179.07 Oper & Maint Agreement 11/10/2005 EMC 53,179.07 53.179.07 Oper & Maint Agreement 12/8/2005 EMC 53,179,07 53,179.07 Oper & Maint Agreement 1/12/2006 EMC 53 179 07 53 179 07 Oper & Maint Agreement 2/9/2006 EMC 53,179.07 53.179.07 Oper & Maint Agreement 3/9/2006 EMC 57.082.41 57,082.41 Oper & Maint Agreement 4/6/2006 EMC 55,130,74 55,130,74 Oper & Maint Agreement 5/11/2006 EMC 55.130.74 55,130.74 Oper & Maint Agreement 6/2/2005 Mark Rolley Consulting 5/15/05 - 5/29/05 12 260 00 \$12,260,00 GIS Contractual Service 5/30/05 - 6/12/05 12:260.00 12.260.00 GIS Contractual Service 6/16/2005 Mark Rolley Consulting 6/30/2005 Mark Rolley Consulting 6/13/05 - 6/26/05 12,260.00 12,260.00 GIS Contractual Service \*7/14/2005 Mark Rolley Consulting 6/27/05 -7/10/05 12.260.00 12.260.00 GIS Contractual Service 7/28/2005 Mark Rolley Consulting 7/11/05 - 7/24/05 12-260 00 12.260.00 GIS Contractual Service 8/11/2005 Mark Rolley Consulting 7/25/05 - 8/7/05 12.260.00 12 260 00 GIS Contractual Service 8/24/2005: Mark Rolley Consulting 8/8/05 - 8/22/05 12,260.00 12,260.00 GIS Contractual Service 9/8/2005 Mark Rolley Consulting 8/23/05 - 9/4/05 12.260.00 GIS Contractual Service 12.260.00 9/22/2005: Mark Rolley Consulting 9/5/05 - 9/18/05 12,500.00 12,500.00 GIS Contractual Service 10/6/2005 Mark Rolley Consulting 9/19/05 - 10/2/05 12.500.00 12,500.00 GIS Contractual Service 10/20/2005 Mark Rolley Consulting 10/3/05 - 10/16/05 12,500.00 12,500.00 GIS Contractual Service 11/3/2005 Mark Rolley Consulting 10/17/05 - 10/30/05 12,500,00 12.500.00 GIS Contractual Service 11/17/2005 Mark Rolley Consulting 10/31/05 - 11/13/05 12.500.00 12,500.00 GIS Contractual Service #12/1/2005 Mark Rolley Consulting 11/14/05 - 11/27/05 12:500:00 12 500 00 GIS Contractual Service 12/15/2005 Mark Rolley Consulting 11/28/05 - 12/11/05 12,500,00 12.500.00 GIS Contractual Service 12/12/05 --12/25/05 12/26/05 -- 1/8/06 12/29/2005 Mark Rolley Consulting 12,500.00 12,500.00 GIS Contractual Service 1/12/2006 Mark Rolley Consulting 12.500.00 12,500 00 GIS Contractual Service 1/9/06 = 1/22/06 1/23/06 = 2/5/06 2/6/06 = 2/19/06 1/26/2006 Mark Rolley Consulting 12:500.00 12,500.00 GIS Contractual Service 2/9/2006 Mark Rolley Consulting 12,500.00 12.500.00 GIS Contractual Service 2/23/2006 Mark Rolley Consulting 12,500.00 12,500.00 GIS Contractual Service 2.086.28 Internet Service 3/2/2006 SBC 2.086.28 3/9/2006, Mark Rolley Consulting 2/20/06 - 3/5/06 12 500 00 12.500.00 GIS Contractual Service 3/23/2006 Mark Rolley Consulting 3/6/06 - 3/19/06 12.500.00 12,500.00. GIS Contractual Service 3/30/2006 SBC 2,086.28 2,086.28 Internet Service 4/6/2006 Mark Rolley Consulting 3/20/06 - 4/2/06 13,792.00 13,792.00 GIS Contractual Service 4/20/2006 Mark Rolley Consulting 4/3/06 - 4/16/06 12 500 00 12,500.00 GIS Contractual Service 4/27/2006 SBC 2,082,00 2.082.00 Internet Service 5/4/2006 Mark Rolley Consulting 12,500.00 4/17/06 - 4/30/06 12,500.00 GIS Contractual Service 5/18/2006 Mark Rolley Consulting 12.500.00 5/1/06 - 5/14/06 12,500.00 GIS Contractual Service Total \$1,012,954,58 \$36,372,50 \$645,955,52 \$330,626,56 Total per TB \$1,012,956.00 \$36,373,00 \$330,627.00 \$645,956.00 Variance (\$1,42) (\$0.50) (\$0.48) (\$0.44)

	d by State Board of Accoun	nts	2657
Form No.	301 (Rev. 1995)	ACCOUNTS PAYABLE VOUCHER	Rolley Consulting
· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	ADDRESS	
Invoice Date	Invoice Number	Items	Amount
		Om # 194	
		6IS Contractual Servio	
		DEC 2 9 2005	
		DEPT OF WHITE WORKS	
		Creck # _ 9 4 7 9 5	
100	650-65		12, 300, 00
4.4		nat the attached invoice(s), or bill(s), is (are) true and correct ar	nd that the materials or services
itemize	ed thereon for wh	nich charge is made were ordered and received except	
		19	Title
		// Signature	
	with IC 5-11-10-		d have audited same in accor-
	3	Officer Gene	oral Manager Title



### Mark Rolley Consulting, Inc. 1346 Laubscher Rd. Evansville, IN 47710

## Invoice

Date	Invoice #			
12/26/2005	194			

Bill To	
Evansville GIS Department I NW MLK Jr. BLVD Room 104 Evansville, IN 47708	

Item	Description	Hours	Rate	Amount
Network Engineer GIS Database Ma GIS Technician Help Desk Manager Application Mana	Mark Rolley (Network Engineer) Greg Grabner (GIS Database Manager) Laura Howell (GIS Technician) Scott Davis (Help Desk Manager) David Bottomley (Application Manager)	80 80 80 80 80	31.25 30.00 23.00 42.00 30.00	2,500.00 2,400.00 1,840.00 3,360.00 2,400.00
		Tota	<u> </u> al	\$12 500 00

\$12,500.00 ıotai

#### DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other

Planning Department

Cutoff: 100%

					Planning Dept	Planning Dept	
				Planning Dept	Contractual Services	Contractual Services	
<b>D</b> 4	n-itm-	T		GIS Supplies & Expense	EMC Contract	GIS	
Date	Paid To	Invoice	Amount	620-66	635-65	650-65	Description
CIDIODOS MA	ode Delles Comerchine		£2.00	62.00			C Donto
	ark Rolley Consulting		53.00	53.00			Server Parts
6/2/2005 Nf	owledge Computers		769.00 45.76	769.00 45.76			4 Connectors
6/9/2005 SB			950.50	45.76 950.50	064/084696837.5043.00046.00	See See of the See See See See See See See See See S	Office Supplies
6/9/2005 Ma			20,00	20,00			Internet Service Cellular Phone Reimbursement
6/9/2005 Ma			99.40	99.40			Mileage Reimbursement
	lustrial Contractors		190.00	190.00			Data Outlet
	ark Rolley Consulting		47.69	47.69			Printer Cable
7/28/2005 Per			15.12	15.12			Shipping -
7/14/2005 SB			950.52	950.52			Internet Service
	y of Evansville		168.00	168.00			Phone Repair
7/7/2005 Ma			20.00	20,00			Cellular Phone Reimbursement
8/11/2005 SB			950.50	950:50	\$40.4045.000474.000000	110200000000000000000000000000000000000	Internet Service
8/11/2005 Ma		27 <b>20</b> 2724244444752254555	20.00	20.00	Balanca Adero Alexandro (Carrello Carrello Carrello)	0.4047.0460.03460.4457.495460.466	Cellular Phone Reimbursement
	lustrial Contractors		131.00	131.00			Fiber Patch
8/4/2005 Of			67.20	67.20			Office Supplies
	ark Rolley Consulting		52,99	52.99			USB Sound card for Multimedia Server
	ark Rolley Consulting		245,00	245.00			Service support from Microsoft
8/25/2005 NA			500.00	500.00			Membership Dues
9/15/2005 SB	Company of the contract of the		950.50	950.50			Internet Service
9/15/2005 Ma	att Arvay	and the state of t	20,00	20.00	<ul> <li>Machine Registre PRESENTANT CONTROL (C. S. C. S. S. S. S. S. S. S. S. S. S. S. S. S.</li></ul>	Mark the Control of t	Cellular Phone Reimbursement
9/8/2005 Of			257.92	257.92			Office Supplies
9/29/2005 Ke	ller Schroeder		13,970.00	13,970.00			2005 Smartnet Maintenance
	ntric Integration		1,025.00	1,025.00			Computer Supplies
10/13/2005 SB			950.00	950.00			Internet Service
10/13/2005 Cit			307.76	307.76			Phone Service
	ark Rolley Consulting		245.00	245.00			Reimbursement for IP Monitor support renewal
10/27/2005 Ma			20.00	20,00			Cellular Phone Reimbursement
10/20/2005 Ma			210.00	210.00			Travel Expense
11/10/2005 Ma			255.00	255.00			Travel Expense
11/10/2005 Inc		CHARLEST THE TAXABLE CONTRACTOR	149.00	149.00	er de Zeit de Bereit de Walter (de Schaff de S	Aladada Arministra (marini marini dhimbini Nasilimi	Desk Tray
11/10/2005 SB			950.50	950.50			Internet Service
11/23/2005 Ma		ingratianismentenenenaesis	20.00	20.00	ed arministration destinates over constraint	o profesione sites a selectional person con control to the temperature	Cellular Phone Reimbursement
12/8/2005 SB			2,976.67	2,976.67			Internet Service
12/1/2005 Of			252.10	252.10			Office Supplies
12/15/2005 Gr 12/29/2005 Cit			50,22	50.22			Mileage Reimbursement
12/29/2005 Cit			218.30 240.00	218.30 240.00			Phone Service Net Shelter Premium 42U Glass Door
12/22/2005 Ma			20.00	20,00			
12/31/2005 Ad			(150,02)	(150.02)			Cellular Phone Reimbursement YE adjustment - phone
12/31/2005 Ad			2,367.13	2,367.13			Payable
1/12/2006 SB			2,367.13	2,367.13 2,367.13	CENERAL WEST AND STATE OF CO.		GIS System
1/26/2006 ES			878.75	878,75	KONERNAJ ARCHEROST PRODUCTOS EN ARCHEROS	navetoni, Cheristologi (2000)	Books
1/26/2006 Ma			20.00	20.00			Cell Phone Bill
1/31/2006 Ad			(2,367.13)	(2,367.13)			Payable
2/2/2006 Of			376,35	376,35			Office Supplies
2/2/2006 SB		196	2,086.28	2,086.28	Olavi Saria Saria		GIS System
	ark Rolley Consulting	MENNENNAL AUTONOMORPHISTALIS (N. 1924) (S. 1923)	175,01	175.01	STREET ST. SPORTS CO. S. S. S. S. S. S. S. S. S. S. S. S. S.	<ul> <li>A contract the contract of the co</li></ul>	Reimbursement for cables
	dustrial Contractors		294.00	294.00			GIS I1 Connection
	ark Rolley Consulting		78,00	78.00			Reimbursement for Website renewal
2/23/2006 SB			20.00	20.00			Cell Phone Bill
3/9/2006 Ci	ty of Evansville		34.14	34.14			-

#### DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other

Planning Department

Cutoff:

100%

Date Paid To	Invoice	Amount	Planning Dept GIS Supplies & Expense 620-66	Planning Dept Contractual Services EMC Contract 635-65	Planning Dept Contractual Services GIS 650-65	Description
3/23/2006 Matt Arvay		20,00	20.00			Cell Phone Bill
4/13/2006 Keller Schroeder		168.00	168.00			iSeries support for Matt Arvay
4/20/2006 Matt Arvay		20.00	20.00			Cell Phone Bill
4/20/2006 Printing & Supply		3,20	3.20			Report Cover
4/27/2006 Office Depot		1,078.01	1,078.01			Office Supplies
5/18/2006 Matt Arvay		20.00	20.00			Cell Phone Bill
5/25/2006 NASCIO		500.00	500.00			NASCIO Local Govt Membership Dues
6/9/2005 EMC		\$53,179.07		\$53,179.07		Oper & Maint Agreement
7/14/2005 EMC		53,179.07		53,179.07		Oper & Maint Agreement
8/11/2005 EMC		53,179.07		53,179.07		Oper & Maint Agreement
9/8/2005 EMC		53,179.07		53,179.07		Oper & Maint Agreement
10/13/2005 EMC		53,179.07		53,179.07		Oper & Maint Agreement
11/10/2005 EMC		53,179.07		53,179.07		Oper & Maint Agreement
12/8/2005 EMC		53,179.07		53,179.07		Oper & Maint Agreement
1/12/2006 EMC		53,179.07		53,179.07		Oper & Maint Agreement
2/9/2006 EMC		53,179.07		53,179.07		Oper & Maint Agreement
3/9/2006 EMC		57,082.41		57,082.41		Oper & Maint Agreement
4/6/2006 EMC		55,130.74		55,130.74		Oper & Maint Agreement
5/11/2006 EMC		55,130.74		55,130.74		Oper & Maint Agreement
6/2/2005 Mark Rolley Consulting	5/15/05 - 5/29/05	12,260,00			\$12,260.00	GIS Contractual Service
6/16/2005 Mark Rolley Consulting	5/30/05 - 6/12/05	12,260.00			12,260.00	GIS Contractual Service
6/30/2005 Mark Rolley Consulting	6/13/05 - 6/26/05	12,260.00			12,260.00	GIS Contractual Service
7/14/2005 Mark Rolley Consulting	6/27/05 - 7/10/05	12,260.00			12,260.00	GIS Contractual Service
7/28/2005 Mark Rolley Consulting	7/11/05 - 7/24/05	12,260.00			12,260.00	GIS Contractual Service
8/11/2005 Mark Rolley Consulting	7/25/05 - 8/7/05	12,260.00			12,260.00	GIS Contractual Service
8/24/2005 Mark Rolley Consulting	8/8/05 - 8/22/05	12,260.00	•		12,260.00	GIS Contractual Service
9/8/2005 Mark Rolley Consulting	8/23/05 - 9/4/05	12,260.00			12,260.00	GIS Contractual Service
9/22/2005 Mark Rolley Consulting	9/5/05 - 9/18/05	12,500.00			12,500.00	GIS Contractual Service
10/6/2005 Mark Rolley Consulting	9/19/05 - 10/2/05	12,500.00			12,500.00	GIS Contractual Service
10/20/2005 Mark Rolley Consulting	10/3/05 - 10/16/05	12,500.00			12,500.00	GIS Contractual Service
11/3/2005 Mark Rolley Consulting	10/17/05 - 10/30/05	12,500.00			12,500.00	GIS Contractual Service
11/17/2005 Mark Rolley Consulting	10/31/05 - 11/13/05	12,500.00			12,500.00	GIS Contractual Service
12/1/2005 Mark Rolley Consulting	11/14/05 - 11/27/05	12,500.00				GIS Contractual Service
12/15/2005 Mark Rolley Consulting	11/28/05 - 12/11/05	12,500.00			12,500.00	GIS Contractual Service
12/29/2005 Mark Rolley Consulting	12/12/05 - 12/25/05	12,500.00			,	GIS Contractual Service
1/12/2006 Mark Rolley Consulting	12/26/05 - 1/8/06	12,500.00			12,500.00	GIS Contractual Service
1/26/2006 Mark Rolley Consulting	1/9/06 - 1/22/06	12,500.00				GIS Contractual Service
2/9/2006 Mark Rolley Consulting	1/23/06 - 2/5/06	12,500.00				GIS Contractual Service
2/23/2006 Mark Rolley Consulting	2/6/06 - 2/19/06	12,500.00	AND AND AND THE PARTY OF THE PA			GIS Contractual Service
3/2/2006 SBC		2,086.28				Internet Service
3/9/2006 Mark Rolley Consulting	2/20/06 - 3/5/06	12,500.00				GIS Contractual Service
3/23/2006 Mark Rolley Consulting	3/6/06 - 3/19/06	12,500.00	Supplementarion and a contract of the contract			GIS Contractual Service
3/30/2006 SBC		2,086.28			AND A RESIDENCE OF CONTRACTOR AND AND AND AND AND AND AND AND AND AND	Internet Service
4/6/2006 Mark Rolley Consulting	3/20/06 - 4/2/06	13,792.00			,	GIS Contractual Service
4/20/2006 Mark Rolley Consulting	4/3/06 - 4/16/06	12,500.00		and the second s	A COMPANY OF STREET AND ADMINISTRAÇÃO DE SERVICIO.	GIS Contractual Service
4/27/2006 SBC		2,082.00				Internet Service
5/4/2006 Mark Rolley Consulting	4/17/06 - 4/30/06	12,500.00				GIS Contractual Service
5/18/2006 Mark Rolley Consulting	5/1/06 - 5/14/06	12,500.00	——————————————————————————————————————		12,500.00	GIS Contractual Service
Total	•	\$1,012,954.58	\$36,372.50	\$645,955.52	\$330,626.56	=
Total per TB	:	\$1,012,956.00	\$36,373.00	\$645,956.00	\$330,627.00	-
Variance	:	(\$1,42)	(\$0.50)	(\$0.48)	(\$0.44)	-

Prescribed by State Board of Accounts
Form No. 301 (Rev. 1995)

#### **ACCOUNTS PAYABLE VOUCHER**

01430

•			то _		SBC	
			ADDRESS _			
Invoice Date Invoice	e Number		Items		Amount	
		acct=	# 84182	6408		
		(GIS S	Eisten	)		
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102 62	0-66				2086.	28
		at the attached invoice(s)			ect and that the material	s or services
·				111,11		
	, 19	)	Jog	Signature	<u></u>	Title
I hereb dance with I	•	t the attached invoice(s)	, or bill(s), is (are)	true and corre	ect and I have audited sa	ame in accor-
uance will fe	, 19					
		K.P#1	JAN. 3 0 '05	Officer	•	Title

67



Page:

Account #:

841826408

Statement Date:

01/06/2006

**SBC Internet Services** 

Evansville Water and Sewer Utility
1 NW MARTIN LUTHER KING JR BLVD
EVANSVILLE IN 47708-1806

Previous Bill	Payments Applied through 12/21/2005	Adjustments	* Balance from Previous Bill		Total Billed Amount	
5,343.80	2,976.67CR	0.00	2,367.13	2,086.28	4,453.41	

#### **Bill-At-A-Glance**

Previous Bill
Payments Applied through 12/21/2005 - See Payments Applied To Balance Due Section 2,976.67CR
Adjustments 0.00
\*Balance from Previous Bill
Current Charges

2,086.28

Itemized Charges and Credits

0.00

Government Fees and Taxes

2,086.28

Current Charges due by 02/20/06

4,453.41

Total Billed Amount

\*Balance from Previous Bill Detail

Past Due Amount-Please Pay Immediately

Charges due by 01/20/06

2,082.00

Total Balance from Previous Bill

2,367.13

285.13

#### **Questions? Contact:**

Billing & Service Questions:

1-866-937-3664

To Place an Order

1-800-480-8088

E-mail:

dedicatedbilling@sbis.sbc.com

Website:

http://dedicated.sbcis.net



Account #: 8418264

Statement Date: 01/06/20

**Payments Applied to Balance Due** 

**Date Applied** 1. 12/20/2005

**Payment Method** 

**Payment Number** 0000546867 Payment by Check

Amount

2,976.67CR

2,976.67CR

**Total Payments Applied to Balance Due** 

Itemized Charges and Credits

Charges for 0001116807

Evansville Water and Sewer Utility 1 NW MARTIN LUTHER KING JR BLVD

**EVANSVILLE IN 47708-1806** 

SBC PremierSERV(SM) DIA

Service Date	Amount	
01/05/06-02/04/06	0.00	
01/05/06-02/04/06	1,900.00	
01/05/06-02/04/06	182.00	
	2,082.00	
Service Date	Amount	
01/05/06	4.28	
	01/05/06-02/04/06 01/05/06-02/04/06 01/05/06-02/04/06 Service Date	

**Government Fees and Taxes** 

90/81/80

WATEL&SEWER UTILITY

A series de la constant de la consta

# DETAIL EXPENSE ANALYSIS

Miscellaneous Account:

\$1,000 Cutoff:

Description	GIS, software maintenance contract. Removal of fuel tanks - 15# 29 in Jul Recurring GIS maintenance agreement Recurring GIS maintenance agreement	Removal of fuel tanks from Allen's Lane - JE# 28 Removal of fuel tanks from Allen's Lane - JE# 28 Demoval of final tanks from Allacks 1 for TE# 10	Removal of their lanks from Atlen's Lane - 15# 20 Removal of fuel tanks from Allen's Lane - 15# 28 Removal of fuel tanks from Allen's Lane - 15# 28	Oasis water Coolers Counter base - filtration Filter Plant renovation JE #31	Counter top Sampling Software license				
RCE State Board of Accounts 928-01		[			_ 5, 0,	\$5,500,00	\$5,500.00	\$5,500.00	\$0.00
Uncollectible Accounts 904-00						\$49,235.40 5,276.63 (60.00)	\$54,452.03	\$54,452.00	\$0.03
Misc. Expense 921-03	\$18,111.99 11,035.63 17,825.00 2,000.00	4,107.55 2,231.70	885.85 26,650.00 682.50	630.00 630.00 (26,650.00)	596.00 1,248.45 475.68		\$61,078.60	\$61,078.00	\$0.60
Amount	\$18,111.99 11,035.63 2,000.00	4,107.55 2,231.70 1,248.25	885.85 26,650.00 682.50	630.00 630.00 (26,650.00)	596.00 1,248.45 475.68	49,235.40 5,276.63 (60.00) 5,500.00	\$121,030.63	\$121,030.00	\$0.63
Invoice									
Paid To	739/2005/BSRU 7/31/2005 Hinderliter Environmental, Inc. 1/31/2006 ESRU? 1/31/2006 TDC Group	2/28/2006 Hinderliter Environmental, Inc. 2/28/2006 Hinderliter Environmental, Inc. 2/28/2006 Hinderliter Environmental. Inc.	2/28/2006 Hinderliter Environmental, Inc. 2/28/2006 Hydraserve, Inc 3/31/2006 Plumbers Supply Commany	3/31/2006 The Home Depot 3/31/2006 Hydraserve, Inc	4/30/2006 Kight Custom Millwork & Laminate 5/31/2006 Hinderliter Environmental, Inc. 5/31/2006 ASAP Software	12/31/2005 12/31/2005 1/31/2006 12/31/2005 State Board of Accounts		m	
Date	6/30/2005/ESRU 7/31/2005 Hinder 1/31/2006 ESRU 1/31/2006 TDC C	2/28/200 2/28/200 2/28/200	2/28/200 2/28/200 3/31/200	3/31/200	4/30/200 5/31/200 5/31/200	12/31/2005 12/31/2005 1/31/2006 12/31/2005	Total	Total per TB	Variance

TO BE A CHARLES A SERVICE CONTRACTOR OF THE

#### DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other

Cutoff:

100%

CT SV

			Operations Mgmt.	
Date	Paid To	Invoice Amount	923-08	Description
6/2/2005	EA2	\$5,900.63	\$5,900.63	Security Reimbursement - 4/4/05-5/1/05
6/9/2005	CSX	6,380.13	6,380.13	Pipeline Fees
6/9/2005	EA2	34,122.10	34,122.10	Contract True Up
6/9/2005	EA2	357,125.12	357,125.12	Management Contract
6/30/2005	Sonitrol Security Systems	22,400.00	22,400.00	Security System Set Up/ Reclassed by Desiree to PP&E JE#27 in June
6/30/2005	Adjustment	(22,400.00)	(22,400.00)	Capitalize
6/30/2005	Adjustment	(27,500.00)	(27,500.00)	Meters
7/12/2005	EA2	5,760.00	5,760.00	Security Reimbursement - 5/2/05-5/29/05
7/28/2005	EA2	6,040.62	6,040.62	Security Reimbursement - 5/30/05 - 6/26/05
7/28/2005	Sonitrol Security Systems	8,000.00	8,000.00	Security System Set Up/ Reclassed by Desiree to PP&E JE# 31 in August
7/28/2005	Lexmark Int	348,00	348.00	Printer Maintenance
7/14/2005	EA2	357,125.12	357,125.12	Management Contract
7/7/2005	Fifth Third	137.50	137.50	Bank Bond Payment
7/31/2005	Adjustment	321,675.70	321,675.70	Accruals
8/1/2005	Adjustment	(357,125.12)	(357,125.12)	Accruals
8/2/2005	Adjustment	(27,500.00)	(27,500.00)	Capitalized meter service installation
8/11/2005	EA2	321,675.70	321,675.70	Management Contract
8/31/2000	Adjustment	(27,500.00)	(27,500.00)	Capitalized meter service installation
8/31/2000	Adjustment	(8,000.00)	(8,000.00)	Capitalized security system set up
9/8/2005	EA2	5,997.60	5,997.60	Security Reimbursement - 6/27/05 - 7/24/05
9/8/2005	Sterling Boiler	3,300.00	3,300.00	10 outlets for security cameras/capitalized
9/15/2005	EA2	321,675.70	321,675.70	Management Contract
9/29/2005	City of Eville	500.00	500.00	Vehicle Accident - Deductible
9/30/2005	Adjustment	(27,500.00)		Capitalized meter service installation
10/6/2005	EA2	5,760.00	5,760.00	Security Reimbursement - 8/8/05 - 9/4/05
10/13/2005	EA2	321,675.70	321,675.70	Management Contract
10/27/2005		2,880.00		Security Reimbursement - 7/25/05 - 8/7/05
	Sonitrol Security Systems	1,600.00		Security System Set Up/ Reclassed by Desiree to PP&E JE# 28 in October
10/31/2005		(1,600.00)		Capitalized security system set up
10/31/2005	and the second second second second second second second second second second second second second second second	(27,500.00)		Capitalized meter service installation
	Sonitrol Security Systems	767.33		Security Services 10/25/-:11/30/05
11/3/2005		5,933.75		Security Reimbursement - 9/5 - 10/2/05
11/17/2005		\$321,675.70		Management Contract
11/30/2005	-	357,125.12	357,125.12	
11/30/2005	•	(321,675.70)	(321,675.70)	
11/30/2005		(27,500.00)		Capitalized meter service installation
11/30/2005		(3,300.00)		Capitalized security camera outlets
A series of the	Sonitrol Security Systems	626.00		Security Services 12/1/05 12/3/05
12/15/2005		8,651.25		Security Reimbursement -10/3/05-11/13/05
12/31/2005	-	(27,500.00)		Capitalized meter service installation
12/15/2005		357,125.12		Management Contract
	Fifth Third	137.50		Bond Processing Fees
A 2 A Los Assessed a president Contractive	Sonitrol Security Systems	626.00	The analysis and advantages and appropriate the services	Security - Jan 2006
1/19/2006	Hansen Business Form	357,125.12 788.00		Management Fees
				Checks
1/31/2006		357,125.12	357,125.12	
	Adjustment	(357,125.12)	(357,125.12)	
	Adjustment CSX Transportation	(27,500.00) 500.00	• • •	capitalize meters
	-	9,066,24		Encroachment inventory fee - 1 time fee
2/2/2006	Sonitrol Security Systems	9,066.24		Security - 11/14/05 - 12/25/06 Security - Feb 2006
2/9/2006		357,125.12		Management Fees
2/28/2006		357,125.12 357,125.12	357,125.12	
2/20/2000	Li te	331,123.12	331,123.12	rectuato

#### DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other

Cutoff:

100%

CT SV

				Operations Mgmt.	
Date	Paid To	Invoice	Amount	923-08	
2/28/2006	Adjustment		(357,125.12)	(357,125.12)	Accruals
2/28/2006	Adjustment		(27,500.00)	(27,500.00)	capitalize meters
3/2/2006			6,063.12	6,063.12	Security - 12/25/05 - 1/22/06
	Sonitrol Security Systems		626.00	626.00	Security - Mar 2006
3/16/2006			357,125,12		Management Fees
3/31/2006			366,184.86	366,184.86	Accruals
A CONTRACTOR OF THE PARTY OF TH	Adjustment	to content a whome are now constant of a co	(357,125.12)	(357,125.12)	STREET OF THE PROPERTY OF THE
	Sonitrol Security Systems		626.00	626.00	Security - Apr 2006
	Dave Hicks Auto Collision		7,452.37		Vehicle Repair - employee - non-recurring
4/20/2006			366,184.86		Management Fees
4/30/2006			383,601.34	383,601.34	
American Andrewson Services (1999) (1999) (1999)	Adjustment	met Burdinakom karaktar Mila No	(366,184.86)	(366,184.86)	name and the contract of the c
	Sonitrol Security Systems		626.00	Trees and other Williams and District and Control Advisors	Security - May 2006
5/18/2006			383,601.34		Management Fees
CANADA MARINA CANADA CA	CSX Transportation	NOT SOMETHING AND THE CONTRACTORS	6,615,17		Pipeline Fees - recurring each year
ETGERSAGES CONTRACTOR STORES	Sonitrol Security Systems		626.00		Security - June 2006
5/31/2006			374,893.10	374,893.10	
	Adjustment		(383,601.34)	(383,601.34)	
	Adjustment		(1,715.45)	(1,715.45)	capitalize meters
	R. W. Armstrong		5,019.60		EA2 Contract review-non-recurring
	Keller Schroeder		1,008.00		Programming service
	Umbaugh		26,800.00		Water Rate Case
	Keller Schroeder		1,302.00		Programming service
	R. W. Armstrong		13,563.97		EA2 Contract review-non-recurring
	R. W. Armstrong		6,516.00		EA2 Contract review-non-recurring
	Keller Schroeder		2,982.00		Programming service
8/4/2005	City Of Evansville		45,000.00		Controller annual amount
Total		-	\$5,286,622.53	\$4,071,975.56	
Total per TB		-	\$5,286,623.00	4,071,975.00	
Variance			(\$0.47)	\$0.56	

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CLIENT AGREEMENT NO. E 1177

DATE	September	30,	2005	

NSTALL AT 1301 Waterworks Rd			Evansville		IN	47713
NSTALL AT TOUT VOICE WORKS TO	Address		City	**************************************	State	Zip
BILL TO ABOVE BILL TO OTHER_		P O Box 19	Evans	sville	IN	47740
	Name	Ad	dress	City	State	Zip
All equipment is the personal property of t	<i>\_</i>					
NSTALLED EQUIPMENT See Attache	d Proposal with Option	s Dated 05/03/05				
SERVICE: COMPLETE PARTS 8 (See Exclusions in Limited		TIME AND MATERIAL (At Prevailing Service Labor Rates)	WITH COMPLETE PARTS & DETECTORS, AND CONTRO CHARGE FOR 5 YEARS FRO SERVICE COST WILL BE FO	OL PANEL BATTERIES A OM DATE OF INSTALLAT	ARE SERVICE	DAT NO
INSTALLATION:\$ 171,000.00	\$ 0.00 Tax	\$\$171,000.00	(\$ 0.00 (Down Payment)		1,000.00 Upon Completic	in.
		er month, Years 2 and 3 - 1,396.00	•	Saranos	pport Completic	ni.
MONTHLY MONITORING: \$	704. 1 020.00 p.	Payable In Advance		•		
ALARM SIGNALS TR/	ANSMITTED BY UNSU	PERVISED TELEPHONE LINE(S	WITHOUT OPTIONAL F	PHONE LINE PROT	TECTION	
			not assignable. If CLIEN elephone and fully descri			
ervice may be rendered. DEALER sood, water, lightning, fire, intrusion stallation by anyone other than DE cknowledges that any affirmation expresentation or warranty, that the ene signaling, monitoring and responsible of the CLIENT to DEALER'S central introper use of the Alarm System. DEALER will not upon termination of this Agreement for any reasoned to the for services rendered, the CLIENT mount of damages and/or the amount then due DEALER shall have the right, at any time, to interest the imposed on DEALER by any utility of operation of one (1) year from the date of this Agreement of the Alarm System.	ENT shall immediately shall not be liable for re shall not be liable for re a ALER and any other cap of fact or promise mac system or service suppose for which it was intermalled, in the premises of the Connolloring station, in accordant be responsible to monitor any eason, except for cancellation of shall be liable for damages for the services previously rendered increase the charges provided or government agency and CLI greement, increase the annual	contact DEĀLER in writing or by to pair or replacement in the event of ct of God, any casualty, including ause beyond the control of DEALE de by DEALER shall not be deen blied may not be compromised, circulated the control of DEALER and the with the attached Security System Quotar devices for alarm or supervisory conditions that the end of the initial term or any renewal teather the breach of the contract, from the date of the CLIENT agrees to pay the DEALER all herein, to reflect any additional taxes, fees of the CLIENT agrees to pay same. So that DEALER in	elephone and fully descrif damage to material or eg electricity, unauthorized R, including interruption of the term of the completion of the term of the term of the term of the term of the costs of collection, including with a charges relating to the service p may properly adjust its rates to me	ibe the nature of the quipment caused by I repair service, mo of electrical or telep is warranty, and tha ystem or services w ignaling system necessary on DEALER will thorough by DEALER into Sonitro's : vices by DEALER will term the Agreement. In the evicut limitation, reasonable crovided under the terms of test changing costs, DEALER	e defect so y accident, odification o hone servicat DEALER vill in all cas y to transmit sin all instruct the signaling system in the signaling system in the signaling system can CLIENT fail attorneys' fees. of this Agreeme ER may, at any	that repair vandalism, r improper c. CLIENT makes no es provide phals from the CLIENT in the n. Addition to any s to pay the nt, which may time after the
service may be rendered. DEALER'S shood, water, lightning, fire, intrusion installation by anyone other than DE acknowledges that any affirmation eperseentation or warranty, that the eleginating, monitoring and responsible so the CLIENT to DEALER'S central introper use of the Alam System. DEALER will not open use of the Alam System. DEALER will not open use of the Alam System. DEALER will not open use of the Alam System. DEALER will not alwayments due for services rendered, the CLIENT mount of damages and/or the amount then due. DEALER shall have the right, at any time, to interested the imposed on DEALER by any utility of expiration of one (1) year from the date of this Ahall constitute CLIENT'S acceptance of the increase. This AGREEMENT IS NOT BINDING UNTHE EVENT OF FAILURE OF APPROVITIES AGREEMENT CLIENT ACKNOWLE SET FORTH HEREIN	ENT shall immediately shall not be liable for re , abuse, misuse, an a ALER and any other capt fact or promise made system or service suppose for which it was intermibled, in the premises of the Conditioning station, in accordant be responsible to monitor any eason, except for cancellation of shall be liable for damages for services previously rendered for government agency and CLI greement, increase the annual passe.  ILESS APPROVED IN WRAL, THE ONLY LIABILITY EDGES THAT DEALER'S & A COPY OF THIS AGREING ARM OF THREE YEAR	contact DEĂLER in writing or by to pair or replacement in the event of ct of God, any casualty, including ause beyond the control of DEALE de by DEALER shall not be deen blied may not be compromised, circled may not be compromised, circled may not be compromised, circled may not be compromised, circled may not be compromised, circled.  CLIENT, alarm equipment and devices, and the with the attached Security System Quotally devices for alarm or supervisory conditions that the end of the initial term or any renewal the or the breach of the contract, from the date of the breach of the contract, from the date of the breach of the contract, from the date of the transport of the contract, from the date of the manual transport of the contract, from the date of the preach of the contract, from the date of the preach of the contract, from the date of the preach of the contract, from the date of the preach of the contract, from the date of the preach of the contract, from the date of the preach of the contract, from the date of the preach of the contract, from the date of the preach of the contract, from the date of the preach of the contract, from the date of the preach of the contract, from the date of the preach of the contract, from the date of the preach of the contract, from the date of the preach of the contract, from the date of the preach of the contract, from the date of the preach of the contract, from the date of the preach of the contract, from the date of the preach of the preach of the contract, from the date of the preach of the contract, from the date of the preach	elephone and fully descrif damage to material or ely alectricity, unauthorized R, including interruption of the to create an express currivented, or that the sylon provide a centrally monitored silon. Upon completion of installation that are not electrically connected bears as provided for herein, all sent default to the end of the term of a costs of collection, including with a charges relating to the service phany properly adjust its rates to me CLIENT notice in writing. CLIENT ENTATIVE OF THE SONITRAL TO THE CLIENT THE AMONITED THE CLIENT THE AMONITED THE CLIENT THE CLIENT THE AMONITED THE CLIENT THE CLIENT THE AMONITED THE CLIENT TH	ibe the nature of the quipment caused by I repair service, mo of electrical or teleps warranty, and that ystem or services with the system of services with the system of services with the system of services with the system of services with the system of services by DEALER will term the Agreement. In the evicut limitation, reasonable provided under the terms of services of ser	e defect so y accident, of diffication on hone service to hone service to DEALER will in all case y to transmit signaling systeminate and in acondition of this Agreeme ER may, at any ER might said the	that repair vandalism, rimproper re. CLIENT makes no es provide phals from the CLIENT in the n. didition to any s to pay the nnt, which may time after the mirty (30) days  DEALER. IN BIGNING OF TED AS
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#### AME Evansville Water & Sewer Utility

ENT shall be in default of this Agreement for: (a) failure to pay the installation charge, (b) failure to pay the monitoring/service charge when due, (c) willfully or negligently causing repeated false elarms, (d) are to perform any other obligation under this Agreement. Upon CLIENT'S default, DEALER shall have the right to terminate this Agreement ten (10) days after written notice of default if after such notice CLIENT as not cured the default. Any cost incurred by DEALER as a result of a false alarm originating from CLIENTS premises shall be promptly reimbursed to DEALER. In the event of any default of this Agreement by CLIENT including a default for failure to pay monies due and owing to DEALER, CLIENT shall pay DEALER any and all damages or losses incurred by DEALER in connection with such default, including all costs and expenses incurred by DEALER in collection any monies due and owing by CLIENT to DEALER hereunder, reasonable altorneys fees, costs, prejudgment interest, and any other reasonable and related expenses of collection.

- 5. DEALER agrees to monitor the system from the time CLIENT causes the system to be activated until CLIENT causes the system to be deactivated. Upon receipt of a signal indicating an unauthorized entry into CLIENT'S premises or an emergency, the DEALER'S operator will use reasonable efforts to identify the signal and, when warranted, will transmit notice of said signal to the local authority having jurisdiction. If instructed to do so by CLIENT in writing, DEALER will also notify an agent designated in writing by CLIENT. CLIENT agrees to give DEALER a list of names of all persons who shall have the right to enter the premises between any regularly scheduled times for opening and closing the premises and who may be called upon for a key to enter CLIENT'S premises during such periods.
- 6. <u>CENTRAL STATION ALARM</u>: if DEALER has installed a central station slarm, DEALER shall, without warranty, use reasonable efforts to do the following to the extent the service is selected by CLIENT.
  - A. Upon receipt of a burglar alarm signal or access control door alarm signal, transmit the alarm to headquarters of the public police department.
  - B. Upon receipt of a hold-up alarm signal, transmit the alarm to the public police department.
  - C. Upon receipt of a manual, water flow, smoke or automatic fire alarm signal, transmit the alarm to the public fire department.
  - D. Upon receipt of an auxiliary, trouble, supervisory or other special signal, notify CLIENT or local authority as applicable.
  - E. Upon receipt of an audio signal Indicating an unauthorized entry into CLIENT'S premises, DEALER'S operator will use reasonable efforts to identify the sound, and when warranted will transmit notice of said signal to the public police department.

DEALER shall use reasonable efforts to notify CLIENT'S designated representative, provided that CLIENT has designated in writing a person to be notified and has provided a telephone number. DEALER shall be deemed to have used reasonable efforts to notify CLIENT'S representative if DEALER has called telephone number supplied by CLIENT.

- 7. CLIENT hereby authorizes and empowers DEALER, its agents or assigns, to install the aforesaid system in the designated premises and to service the system and to make any necessary inspections, tests and repairs as required. CLIENT understands that afternative or additional protection can be installed at CLIENT's request and expense. CLIENT acknowledges that DEALER has no way of knowing of the existence of hidden pipes, wires or other obstructions within walls or other concealed spaces, and it is CLIENT's obligation to make DEALER aware of such conditions, falling which DEALER shall have no responsibility whatsoever for any damage that may be caused. The CLIENT agrees to furnish any necessary electric current through CLIENT's meter and at CLIENT's own expense. It is mutually agreed that the work of installation, repair or service by the DEALER shall be performed between the hours of 8:00 o'clock p.m. exclusive of Saturdays, Sundays and holidays.
- 8. It is understood and agreed that upon termination DEALER may remove or abandon, in whole or in part, the system if owned by DEALER, without obligation to repair or redecorate any portion of the CLIENT'S premises. DEALER'S removal or abandonment shall not constitute a waiver of the right to collect any charges which may have been accrued or may be due hereunder. CLIENT shall maintain insurance adequate to cover the replacement cost of DEALER'S equipment in custody and control of CLIENT.
- 9. This agreement may be cancelled, without previous notice, at the option of the DEALER, in the event DEALER'S central station, connection link or the equipment within the CLIENTS premises is destroyed by fire or cher catastrophe, or so substantially damaged that it is impractical to continue service, and may likewise be cancelled at the option of the CLIENT in the event of such occurrences. CLIENT shall be liable for any delinquent payments for services previously rendered.
- 10. CLIENT agrees to perform system checks as instructed by DEALER in order to ascertain if system is properly functioning. CLIENT acknowledges that DEALER'S obligation hereunder relates solely to the services set forth above and to the service of the specified alarm system and that DEALER is in no way obligated to insure the operation of the system to maintain or service CLIENT'S property or the property of others to which DEALER'S system is connected. Repairs shall be performed as soon as reasonably possible after receipt of notice by DEALER. CLIENT is solely responsible for proper maintenance of any devices utilizing batteries; or any sprinkler system including provision of heat where necessary and acknowledges that DEALER has no responsibility for the operation or non-operation of its equipment unless the sprinkler system is at all times in sound working order.
- 11. DEALER assumes no liability for delays in Installation or interruptions of service due to strikes, riots, floods, fires, act of God or any causes beyond the control of DEALER, including interruption of alarm transmission, and will not be required to supply service to the CLIENT white such cause continues. CLIENT understands that alarm signals may be transmitted by telephone, cable, radio or microwave, which are outside the control of DEALER, and DEALER shall have no responsibility for any failure in transmission of alarm signals by any of these means. CLIENT agrees to immediately notify DEALER of any malfunctions of the communication link used by this equipment.

#### 12. SCOPE OF SERVICES:

The services provided by DEALER to CLIENT hereunder are comprised of the installation, service, and limited monitoring of surveillance cameras at CLIENT'S water treatment facilities. CLIENT understands that the services to be provided by DEALER are limited by the following conditions, with the knowledge and consent of the CLIENT. CLIENT has contracted with DEALER for the installation of twenty-one (21) cameras which will record on the client premise on digital recorder(s) continuously. In addition, twelve (12) of the twenty-one (21) cameras shall be monitored for motion detection after CLIENT'S regular business hours, the specific hours of monitoring to be mutually agreed upon by CLIENT and DEALER. Upon activation of the motion detector system of one (1) of the twelve (12) cameras being marritored, DEALER shall receive a video feed from the camera and will monitor the video for signs of unauthorized entry onto the premises. CLIENT acknowledges that the video surveillance field is limited, and the surveillance system, as contracted for, includes known blind spots. CLIENT acknowledges that there are multiple areas on the premises that are not in the surveillance field of any of the twenty-one (21) cameras, and that intruders and other activities in such areas cannot be detected, recorded, or monitored. CLIENT also acknowledges that the lighting conditions on the premises are in some cases substandard or non-functional, and the effectiveness of the surveillance may be diministred or rendered ineffective due to lighting conditions. CLIENT understands that the system contracted for provides for a dial-up phone connection between the cameras and the monitoring station, and that such system permits only one camera to be monitored at a time. Accordingly, in the event of multiple intrusions occurring simultaneously, only one camera signal could be monitored by DEALER. In addition, environmental factors such as rain, wind, snow, blowing debris and other environmental motion will cause multiple motion fields to be detecte

- 13. All claims, actions or proceedings, legal or equitable, against DEALER must be commenced in court within two (2) years after the cause of action has occurred or the act, omission or event occurred from which the claim, action or proceeding arises, whichever is earlier, without judicial extension of time, or said claim, action or proceeding is barred, time being of the essence of this paragraph.
- 14. CLIENT acknowledges that the provisions of the Agreement, and particularly those paragraphs relating to disclaimer of warranties, limitation of liability and third-party indemnification, inure to the benefit of and are applicable to Sonitrol Corporation and its subsidiaries and to any subcontractors engaged by DEALER to provide monitoring, maintenance, installation or service of the alarm system provided herein. CLIENT hereby waives his right of recovery against DEALER for any loss covered by insurance on the premises or its contents to the extent permitted by any policy or by law.
- 15. If there is any conflict between this Agreement and CLIENT'S purchase order, or any other document, this Agreement will govern, whether such purchase order or other document is prior or subsequent to this Agreement. This Agreement is not assignable by CLIENT except upon advance written consent of DEALER.
- 16. It is mutually understood and agreed that any representation, promise, advertising or other statement, condition, inducement or warranty, express or implied, whether written or verbal, not included in writing in the Agreement shall not be binding upon any party and that the Agreement may not be altered, modified or otherwise changed at any time except with the written consent of each of the parties hereto, and in the form of an addendum to this Agreement. If any of the terms or conditions of this Agreement shall be declared invalid or inoperative, all of the remaining terms and conditions shall remain in full force and effect.

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PAGE 2 OF 2

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#### DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other

Cutoff:

100%

CT SV

Date	Paid To	Invoice Amour	Operations Mgmt. t 923-08	Description
6/2/2005			The state of the s	Security Reimbursement - 4/4/05-5/1/05
6/9/2005	ser theory, a court account account is a constraint in the detection of an analysis decided as a constraint of	and the second of the second o	A Extra subtaction of the contract of the considerable because of a foreign and	Pipeline Fees
6/9/2005		34,12		Contract True Up
6/9/2005		357,12	·	Management Contract
	Sonitrol Security Systems	22,40	· ·	Security System Set Up/ Reclassed by Desiree to PP&E JE#27 in June
	Adjustment	(22,40	•	Capitalize
	Adjustment	(27,5)	, , , , ,	
7/12/2005		рымория и при при при при при при при при при п		Security Reimbursement - 5/2/05-5/29/05
7/28/2005	and the contract of the contra			Security Reimbursement - 5/30/05 - 6/26/05
	Sonitrol Security Systems	et all der Bald. Des vergen av programet frede udfade de le Mille de bourde de version de la serie de la serie	the first first and the control became the major and the control of the control o	Security System Set Up/ Reclassed by Desiree to PP&E JE# 31 in August
	Lexmark Int	•	· ·	Printer Maintenance
7/14/2005		357,12		Management Contract
	Fifth Third			Bank Bond Payment
	Adjustment	321,63		•
	Adjustment	(357,12		
	Adjustment	(27,50		Capitalized meter service installation
8/11/2005		321,67		Management Contract
	Adjustment	(27,50		) Capitalized meter service installation
	Adjustment	, , ,	,	Capitalized security system set up
9/8/2005		Company and the second		Security Reimbursement - 6/27/05 - 7/24/05
ACCESSOR AND ACCESSOR OF THE PARTY OF THE PROPERTY OF	Sterling Boiler			10 outlets for security cameras/capitalized
9/15/2005		321,63	· ·	Management Contract
9/29/2005	City of Eville	•	•	Vehicle Accident - Deductible
	Adjustment	(27,50		Capitalized meter service installation
10/6/2005		er recent and a contract and a contr		Security Reimbursement - 8/8/05 - 9/4/05
10/13/2005		321,6		Management Contract
10/27/2005	EA2	2,88		Security Reimbursement - 7/25/05 - 8/7/05
10/27/2005	Sonitrol Security Systems	1,60		Security System Set Up/ Reclassed by Desiree to PP&E JE# 28 in October
10/31/2005	Adjustment	(1,60		Capitalized security system set up
	Adjustment	(27,50	00.00) (27,500.00	Capitalized meter service installation
11/3/2005	Sonitrol Security Systems	70	57.33 767.33	Security Services 10/25/ - 11/30/05
11/3/2005	EA2	5,9	3.75 5,933.75	Security Reimbursement =: 9/5 =: 10/2/05
11/17/2005	EA2	\$321,6	75.70 321,675.70	Management Contract
11/30/2005	Adjustment	357,12	25.12 357,125.12	Accruals
11/30/2005	Adjustment	(321,6	75.70) (321,675.70	Accruals
11/30/2005	Adjustment	(27,50	00.00) (27,500.00	) Capitalized meter service installation
	Adjustment	(3,30	00.00) (3,300.00	Capitalized security camera outlets
	Sonitrol Security Systems	62	6.00 626.00	Security Services 12/1/05 - 12/3/05
12/15/2005		8,6	1.25 8,651.25	Security Reimbursement -10/3/05-11/13/05
	Adjustment	(27,50	00.00) (27,500.00	Capitalized meter service installation
12/15/2005		357,12		Management Contract
	Fifth Third			Bond Processing Fees
	Sonitrol Security Systems			Security - Jan 2006
1/19/2006		357,12	.,	Management Fees
	Hansen Business Form			Checks
1/31/2006		357,12	,	
	Adjustment	(357,12		
	Adjustment	(27,50		) capitalize meters
	CSX Transportation			Encroachment inventory fee - 1 time fee
2/2/2006		enveldingså ett kulturkentern kvar foretungs her værstidt, i fin sette et vin sike atter f		Security - 11/14/05 - 12/25/06
	Sonitrol Security Systems			Security - Feb 2006
2/9/2006		357,12		Management Fees
2/28/2006	EAZ	357,12	25.12 357,125.12	Accruais



#### DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other

Cutoff:

100%

CT SV

				Operations Mgmt.	
Date	Paid To	Invoice	Amount	923-08	Description
2/28/2006	Adjustment		(357,125.12)	(357,125.12)	Accruais
2/28/2006	Adjustment		(27,500.00)	(27,500.00)	capitalize meters
3/2/2006	EA2		6,063.12	6,063.12	Security - 12/25/05 - 1/22/06
3/2/2006	Sonitrol Security Systems		626.00	626.00	Security - Mar 2006
3/16/2006	EA2		357,125.12	357,125.12	Management Fees
3/31/2006	EA2		366,184.86	366,184.86	Accruals
3/31/2006	Adjustment		(357,125.12)	(357,125.12)	Accruals
4/6/2006	Sonitrol Security Systems		626.00	626.00	Security - Apr 2006
4/13/2006	Dave Hicks Auto Collision		7,452.37	7,452.37	Vehicle Repair - employee - non-recurring
4/20/2006	EA2		366,184.86	366,184.86	Management Fees
4/30/2006	EA2		383,601.34	383,601.34	Accruals
4/30/2006	Adjustment		(366,184.86)	(366,184.86)	Accruals
5/4/2006	Sonitrol Security Systems		626.00	626.00	Security - May 2006
5/18/2006			383,601.34	383,601.34	Management Fees
5/25/2006	CSX Transportation		6,615.17	6,615.17	Pipeline Fees - recurring each year
5/25/2006	Sonitrol Security Systems		626.00	626.00	Security - June 2006
5/31/2006	EA2		374,893.10	374,893.10	Accruals
5/31/2006	Adjustment		(383,601.34)	(383,601.34)	Accruais
5/31/2006	Adjustment		(1,715.45)	(1,715.45)	capitalize meters
	R. W. Armstrong		5,019.60		EA2 Contract review-non-recurring
3/9/2006	Keller Schroeder		1,008.00		Programming service
3/30/2006	3		26,800.00		Water Rate Case
4/13/2006	Keller Schroeder		1,302.00		Programming service
	R. W. Armstrong		13,563.97		EA2 Contract review-non-recurring
	R. W. Armstrong		6,516.00		EA2 Contract review-non-recurring
	Keller Schroeder		2,982.00		Programming service
8/4/2005	City Of Evansville		45,000.00		Controller annual amount
Total			\$5,286,622.53	\$4,071,975.56	
Total per TB			\$5,286,623.00	4,071,975.00	
Variance			(\$0.47)	\$0.56	

# 20

# EVANSVILLE (INDIANA) WATERWORKS DISTRICT

# DETAIL EXPENSE ANALYSIS

Account: Contractual Services - Other

Cutoff: 100%

Description	S1,150,00. Contractual Service 80,665.62 Oper & Maint Agreement 122.50 Programming	1	1.1.50.00 Contractual Service 275.00 David Carter - Operator School Fee	30.00 Operator Certification 27.00 Employee Physical/Shots	120.00 Operator Cettification 672/2/2005 Creat Server		357.75 Contractual Service	30.00 Examination resolutions and the second	1.150.00; Contracting Service Contracting Service Contracting Cont	148.50 Contractual Service	80,665,62 Oper & Main Agreement	Comparts VZZANI, COMPRENINI, SERVICE STRAIGHT, SERVICE STRAIGHT, SERVICE STRAIGHT, SERVICE STRAIGHT, SERVICE S 270.00 Contractual Service	7/12820095 Geriel Service	Oper & Maint Agreement Consulting Pees	960.00. Contractual Service	.onicacidal paryica, estra para interpreta in the production of the parameters of the production of the production of the produce physical/Shots	1,150.00 Contractual Service		1130.00 Contractual Service	11.50.00 Contractual Service	Employee Physical/Shots	Oper & Maint Agreement	Shipping	Oper & Maint Agreement	Testing	Record Promissory Note	Oper & Maint Agreement Record Promissory Note	AND A LIGHTS AND A LIGHT
Outside Services Employed 923-02	\$1,150.00 80,665.62 122.50	920,00 121,50	1,150.00 275.00	30.00 0	120,00	17.52		30.00	1,150.00	920.00	80,665,62 (	270.00	977.50	80,665.62	460.00	50.00	1,150.00 (	80.665.62	1,150.00	1,150.00	187.94		25.19 8				80,663.62 12.00 F	
Invoice												Substantial Professional Substantial							· · · · · · · · · · · · · · · · · · ·									
Paid To	6/2/2005 Greg Server 6/9/2005 EMC 6/9/2005 Keller Schroeder	6/9/2005 Greg Server 6/9/2005 Anette Wright	6/16/2005 Greg Server 6/23/2005 AWWA - Operator School	6/23/2005 David Carter 6/23/2005 Deaconess Comp Ctr	IDEM Greg Server	UPS	6/23/2005 Anette Wright 6/30/2005 Greg Server	v	7/7/2005 Greg Server	7/14/2005 Greg Server	7/14/2005 EMC	7/28/2005 Anette Wright	Greg Server	8/11/2005 EMC 8/11/2005 Keller Schroeder	8/4/2005 Greg Server	8/18/2005 Deaconess	8/25/2005 Greg Server	Orego Server EMC	9/8/2005 Greg Server	9/1/2005 Greg Server 9/2/2005 Greg Server	9/22/2005 Deaconess Comp Ctr	EMC	0/13/2005 UPS 0/11/2005 In Bureau of Motor Vehicle	EMC	11/17/2005 Deaconess Comp Ctr	1/28/2005 Van County Recorder	12/6/2005 Van County Recorder	Adjustment
Date	6/2/2005 Greg 6/9/2005 EMC 6/9/2005 Keller	. 6/9/2005 6/9/2005	6/16/2005 6/23/2005	6/23/2005	6/23/2005 IDEM 6/23/2005 Gree S	6/23/2005 UPS	6/23/2005	6/30/2005	7/7/2005 Greg Server	7/14/2005	7/14/2005 EMC		7/28/2005	8/11/2005	8/4/2005	8/18/2005	8/25/2005	9/8/2005 EMC	9/8/2005	9/1/2005	9/22/2005	10/13/2005 EMC	10/11/2005 UPS 10/11/2005 In Bu	11/10/2005 EMC	11/17/2005	11/28/2005 Van C	12/6/2005	12/13/2005 Adjustmen

#### DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other

Cutoff:

100%

			Outside Services	
Date	Paid To	Invoice	Employed 923-02	Description
12/14/2005		nivolec	12.00	Description
	Deaconess Comp Ctr			Employee tests
	David Carter			Operator Exam
1/12/2006				Management Fees
1/26/2006				Oil Change
1/26/2006	Mulberry Center			Annual EAP Fee
	Deaconess Comp Ctr			DOT Physical
2/9/2006	Charles Burlinson			CDL License
2/9/2007	EMC		80,665.62	Management Fees
2/14/2006	Van County Recorder		14.00	Promissory Note
2/16/2006	Robert Phillips			Operator Exam
2/23/2006	UPS		29.48	Shipping
3/2/2006	UPS		28.80	Shipping
3/9/2006	Deaconess Comp Ctr		50.00	DOT Physical
3/9/2006	EMC		86,586.48	Management Fees
3/23/2006	Fedex		17.16	Express mail
3/23/2006	James Drake		30.00	CDL License
4/6/2006	EMC		83,626.05	Management Fees
4/6/2006	Fedex			Express mail
4/13/2006	US Bank		300.00	Bond Admin Fees
	Enterprise rent a car			Car Rental
	Keller Schroeder			Programming Services
	Deaconess Comp Ctr			DOT Physical
	Deaconess Comp Ctr			Audiogram Testing
	In Fire & Bldg Services		138.00	
	Van County Recorder			Property Taxes
5/11/2006				Management Fees
	Deaconess Comp Ctr			Audiogram
	Dept of Homeland Security			Re Sprinler system at Flouride Room
	Mark Stephenson			Tuition Reimbursement
5/26/2006	Van County Recorder		28,00	Promissory Note
Total		=	\$1,003,367.53	
Total per TB		-	\$1,003,368,00	
Variance		_	_(\$0.47)	•

## EVANSVILLE WATERWORKS DISTRICT Evansville, Indiana

#### **ADJUSTMENT 10**

-Insurance-

(For Pro Forma Amount See Utility Budget)

#### DETAIL EXPENSE ANALYSIS

Account:

Insurance

Cutoff:

\$1,000

Date	Paid To	Invoice	Amount	Insurance Expense 924-00	Description
6/30/2005	City of Evansville		\$21,060.94	\$21,060.94	General Liability
7/31/2005	City of Evansville		21,054.52	21,054.52	General Liability
8/31/2005	City of Evansville		21,054.52	21,054.52	General Liability
9/30/2005	City of Evansville		21,062.85	21,062.85	General Liability
10/31/2005	City of Evansville		21,056.64	21,056.64	General Liability
11/30/2005	City of Evansville		21,121.18	21,121.18	General Liability
12/031/05	City of Evansville		21,121.18	21,121.18	General Liability
1/31/2006	City of Evansville		21,121.18	21,121.18	General Liability
2/28/2006	City of Evansville		21,121.18	21,121.18	General Liability
3/31/2006	City of Evansville		21,121.22	21,121.22	General Liability
4/30/2006	City of Evansville		21,121.10	21,121.10	General Liability
5/31/2006	City of Evansville		21,121.10	21,121.10	General Liability
Total		<u>-</u>	\$253,137.61	253,137.61	
Total per TB		-	\$253,138.00	\$253,138.00	
Variance		=	(\$0.39)	(\$0.39)	

# EVANSVILLE WATERWORKS DISTRICT Evansville, Indiana

ADJUSTMENT 11

-IDEM Regulatory Fee-

#### DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other

Cutoff:

100%

CT SV

			NPDES Permit	
Date	Paid To	Invoice	923-07	Description
7/21/2005 I	DEM		\$37,208.96	IDEM fee
2/9/2006 I	DEM		5,800.00	Permits
2/9/2006 I	DEM.		55,813.45	Annual Fees
Total			\$98,822.41	=
				_

Total per TB

Variance

\$0.41

\$98,822.00

# EVANSVILLE WATERWORKS DISTRICT Evansville, Indiana

-Workpapers for Calculation of Normalized Annual Operating Revenues-

#### DETAIL OF MONTHLY REVENUES FOR TEST YEAR ENDED MAY 31, 2006

	Metere	d Sales	Fire Protection					Reconnect/	Misc Lab/	Sewer utility		Line Chlorin	Misc. Non-Op	
	Residential	Ind./Wholesale	Flat Rt Sprinklers	In City	Split svc. / Plugs	Out City	Forf, Disc.	Shut-offs	Rental Inc.	Portion of Exp	GIS	Inspect. Inc.	Revenue**	Totals
June	\$614,050	\$386,561		\$62,215	\$2,070	\$47,576	\$8,191	\$2,060		\$185,489		\$2,857	\$3,203	\$1,314,272
July	693,865	461,918		62,141	1,170	47,851	8,799	1,940		185,489	\$100	1,189	708	1,465,170
August	654,664	485,983		62,239	3,150	48,180	9,385	2,510		185,489	5	6,954	2,075	1,460,634
September	622,205	473,235	(\$6,388)	62,181	2,340	48,524	9,254	2,480		185,489		813	1,086	1,401,219
October	577,481	444,473	(9,023)	62,077	1,080	48,698	9,724	2,580		185,489		2,387	(4,798)	1,320,168
November	564,637	427,027	(1,459)	62,189	450	48,916	9,107	1,600		185,489	50	3,520	7,094	1,308,620
December	534,478	395,152	13,213	61,885	270	48,356	9,702	1,890		185,489	\$234,173 *	2,406	2,928	1,489,942
January '06	560,799	349,670	(735)	61,955	360	48,314	9,530	2,090		188,833		2,167	1,128	1,224,111
February	481,089	356,370	164,215	61,714	360	48,335	9,092	2,490		188,833	\$75	5,456	1,826	1,319,855
March	493,801	363,287	(1,643)	61,722	1,620	48,449	8,297	2,700	\$6,500	188,833	\$80	5,753	36,534	1,215,933
April	492,988	365,973	(558)	61,799	2,160	48,622	8,492	1,790		188,833		619	566	1,171,284
May	532,913	388,044	(3,914)	61,995	2,340	49,080	8,064	2,070		188,833		2,960	7,842	1,240,227
Totals	\$6,822,970	\$4,897,693	\$153,708	\$744,112	\$17,370	\$580,901	\$107,637	\$26,200	\$6,500	\$2,242,588	\$234,483	\$37,081	\$60,192	\$15,931,435
Per Books	\$6,822,970	\$4,897,692	\$153,708	\$744,111	\$17,370	\$580,903	\$107,638	\$26,200	\$6,500	\$2,242,587	\$234,533	\$37,083	\$60,192	\$15,931,487
Variance	\$0	\$1	\$0	\$1	\$0	(\$2)	(\$1)	\$0	\$0	\$1	(\$50)	(\$2)	\$0	(\$52)

<sup>\*</sup> County's share is \$234,083.

<sup>\*\*</sup> Includes \$35,626 of Weinbach project reimbursement.

#### BILLING SUMMARY (Test Year Ended 05/31/06)

Customers	<u>Jun-05</u>	<u>Jul-05</u>	Aug-05	<u>Sep-05</u>	Oct-05	Nov-05	Dec-05	<u>Jan-06</u>	<u>Feb-06</u>	<u>Mar-06</u>	<u>Apr-06</u>	May-06	<u>Totals</u>
Residential	57,124	57,256	57,291	57,381	57,376	57,345	57,237	57,284	57,182	57,202	57,348	57,557	687,583
Industrial/Commercial	2,169	2,183	2,191	2,190	2,206	2,209	2,208	2,200	2,200	2,206	2,206	2,213	26,381
Wholesale	<u>4</u>	<u>4</u>	<u>4</u>	4	<u>4</u>	4	4	4	4	4	4	4	48
Totals	59,297	<u>59,443</u>	<u>59.486</u>	<u>59,575</u>	<u>59.586</u>	<u>59.558</u>	59,449	59.488	<u>59.386</u>	<u>59.412</u>	<u>59.558</u>	<u>59.774</u> _	<u>714.012</u>
Consumption (1,000's of gallon	<u>z)</u>												
Residential	311,191	366,140	339,524	313,343	286,617	275,483	258,608	277,450	226,152	234,637	232,655	257,637	3,379,437
Industrial/Commercial	326,392	378,233	398,332	381,124	363,960	351,465	326,168	273,763	281,426	280,061	300,333	312,819	3,974,076
Wholesale	44,365	<u>54,611</u>	64,648	<u>59,091</u>	<u>53,031</u>	<u>49,649</u>	<u>65,949</u>	42,564	50,834	40,628	44,072	46,174	615,616
Totals	<u>681.948</u>	<u>798.984</u>	802,504	<u>753,558</u>	703,608	<u>676,597</u>	<u>650,725</u>	<u>593,777</u>	558,412	<u>555,326</u>	577,060	616,630	7.969.129
Revenues													
Residential	\$746,688.42	\$833,458.83	\$790,865.71	\$750,087.07	\$708,060.24	\$691,683.17	\$664,919.50	\$ 695,547.94	\$ 612,150.80	\$ 623,116,04	\$ 622,793.41	\$ 664,370,42	\$8,403,742
Industrial/Commercial	400,605.14	452,674.84	469,711.14	452,420.35	429,567.19	417,543.27	389,559.60	347,488.26	343,329.16	346,209.09	362,732.14	379,098.47	4,790,939
Wholesale	35,420.36	43,704.22	51,032.23	46,974.62	41,710.54	39,406.60	51,317.81	34,044.19	40,044.81	32,627.55	35,117.91	36,691,49	488,092
Flat rate sprinklers				(6,388.00)	(9,023.00)	(1,459.00)	13,213.00	(735.00)	164,215.00	(1,643.00)	(558.00)	(3,914.00)	153,708
Less sales tax	(56,059.00)	(63,011.00)	(61,180.00)	(58,206.00)	(55,336.00)	(54,516.00)	(52,272.39)	(51,903.00)	(55,471.00)	(47,432.00)	(48,091.00)	(51,043.00)	<u>(654,520)</u>
Totals	\$1,126,654,92	\$1,266,826,89	\$1,250,429.08	\$1,184,888.04	\$1,114,978,97	\$1.092.658.04	\$1,066,737.52	<u>\$1.024.442.39</u>	<u>\$1,104,268.77</u>	\$952, <b>8</b> 77.68	<u>\$971,994.46</u>	\$1,025,203.38	\$13,181,960.14
											Revenues		
											Residential		\$6,822,970
											Industrial		4,897,692
											Sprinklers		153,708
											Fire protection - in	•	744,111
											Fire protection - o	•	580,903
											Forfeited discount	S	<u>107,638</u>
										•			\$13,307,022.00
											Variance		(\$125,061.86)

Percentage

-0.94%

#### CALCULATION OF NORMALIZED ANNUAL OPERATING REVENUES

#### Adjustment (1)

Average bill calculation for a residential customer:	
Consumption (Jun 05 - May 06)	3,379,437,000
Sub-total	3,379,437,000
Divide by # of customers (Jun 05 - May 06)	687,583
Average flow fm Jun 05 - May 06) (in 1000's)	4,915
Monthly Residential Charge for 4,915 gallons	\$9.92
Adjustment (2)	
Average bill calculation for a commercial customer:	
Consumption (Jan 05 - Dec 05)	3,918,721,000
Less thirty-six largest users consumption (Jan 05 - Dec 05)	(1,953,566,000)
Sub-total .	1,965,155,000
Divide by # of customers (Jan 05 - Dec 05)	25,672
Average flow fm Jan 05 - Dec 05) (in 1000's)	76,549
Monthly Commercial Charge for 76,549 gallons	\$102.30

### SCHEDULE OF LARGEST INDUSTRIAL AND COMMERCIAL USERS YEAR 2005

		Annual
		Gallon
	Customer	Consumption
1	EVC Bldg Authority	17,794,000
2	AMHEALTH	6,854,000
3	Welborn Clinic	7,090,000
4	St. Mary's Hospital	76,213,000
5	Royal Crown Bottling	38,920,000
6	Indiana Cities Water	16,460,000
7	Guardian (Windsor)	101,926,000
8	Evl State Hospital	7,104,000
9	U of E	45,112,000
10	Casino Aztar	26,140,000
11	Bristol Myers	443,235,000
12	Burdette Park	19,193,000
13	U.S.I.	84,703,000
14	Modern Maid Food	11,581,000
15	Miller Electoplating	71,929,000
16	Aramark	24,815,000
17	Deaconess Hospital	98,835,000
18	Berry Plastics	53,951,000
19	Indiana Tube	41,305,000
20	DSM Engineering	53,580,000
21	German TWP Water	227,500,000
22	Gibson Water Co.	302,767,000
23	Ameriqual	290,144,000
24	Aztec Milling Co.	95,017,000
25	PPG Ind.	73,081,000
26	Prairie Farms	9,205,000
27	Ferro Corp	23,628,000
28	Whirlpool	88,697,000
29	Elberfeld Water Co.	38,013,000
30	Hartrford Bakery	10,818,000
31	Bootz Plumbing	12,589,000
32	Division Cold Storage	26,030,000
33	Cintas	24,799,000
34	Old National Bank	10,133,000
35	Omni Plastics	50,985,000
	+	
36	Inland Container	8,160,000
	Total	2,538,306,000
	Total	2,338,300,000
T cc= 1	Wholesole:	
Less	Wholesale:	
1	Indiana Cities Water	(16,460,000)
2	Elberfeld Water Co.	(38,013,000)
3	German TWP Water	(227,500,000)
4	Gibson Water Co.	(302,767,000)
•		
	Total	(584,740,000)
	Grand Total	1,953,566,000

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EVANSVILLE WATERWORKS DISTRICT Evansville, Indiana

-Other Workpapers-

WORKING TRIAL BALANCE	12 Months		12 Months
	Ended		Ended
	05/31/06		05/31/06
	<u>Ledger</u>	<u>Adjustments</u>	Ledger
OPERATING REVENUE:	(#.C 000 070 00)		(#.C DOG OMO OO)
RESIDENTIAL SALES	(\$6,822,970.00)		(\$6,822,970.00)
INDUSTRIAL SALES	(\$4,897,692.00)		(\$4,897,692.00)
FLAT RATE WATER SPRINKLERS FIRE PROTECTION - IN CITY	(\$153,708.00)		(\$153,708.00)
SPLIT SERVICES AND FIRE PLUGS	(\$744,111.00)		(\$744,111.00)
WATER DISCOUNTS FORFEITED	(\$17,370.00)		(\$17,370.00)
FIRE PROTECTION - OUT OF CITY	(\$107,638.00) (\$580,903.00)		(\$107,638.00)
RECONNECT WATER SHUTOFFS	(\$26,200,00)		(\$580,903.00) (\$26,200.00)
OTHER INCOME:	(\$20,200.00)		(\$20,200.00)
RENTAL INCOME	(\$1,160.00)		(\$1,160.00)
TAP-INS WATERWORKS OWNED LINES	\$0.00		\$0.00
SEWER UTILITY PROPORTION OF GENERAL EXPENSES	(\$2,242,587.00)		(\$2,242,587.00)
COUNTY'S SHARE OF GIS CIST	(\$234,083.00)		(\$2,242,387.00)
LINE CHLORINATION/INSPECTION INCOME	(\$37,083.00)		(\$37,083.00)
MISCELLANEOUS NON-OPERATING INCOME	(\$59,032.00)		(\$59,032.00)
MISCELLANEOUS LABORATORY TESTS	(\$6,500.00)		(\$6,500.00)
RECOVERY OF BAD DEBTS	\$728.00		\$728.00
GIS SERVICES	(\$450.00)		(\$450.00)
RELOCATIONS WATER MAINS AND SERVICES	\$0,00		\$0.00
OTHER EXPENSES:	\$0.00		\$0.00
NET NEW SERVICE INSTALLATION	\$46,679.00		\$46,679.00
INTEREST ON FUNDED DEBT	\$346,747.00		\$346,747.00
AMORTIZATION EXPENSE	\$182,344.00		\$182,344.00
INTEREST INCOME FROM INVESTMENTS	(\$225,705.00)		(\$225,705.00)
OPERATING EXPENSES			
PURIFICATION AND TREATMENT			
SALARIES & WAGES OPERATING	\$208,836.00		\$208,836.00
SALARIES & WAGES MAINTENANCE	\$128,713.00		\$128,713.00
HEALTH INS	\$142,132.00		\$142,132.00
LIFE INSURANCE	\$1,852.00		\$1,852.00
SOCIAL SECURITY	\$39,408.00		\$39,408.00
PERF - RETIREMENT EXPENSE	\$44,571.00		\$44,571.00
WORKERS COMP	\$6,872.00		\$6,872.00
UNEMPLOYMENT COMPENSATION	\$714.00		\$714.00
TEAMSTER SCHOLARSHIP FUND	\$1,352.00		\$1,352.00
PUMPING EXPENSES	* - <b>,</b>		41,202.00
SALARIES & WAGES OPERATING	\$129,000.00		\$129,000.00
SALARIES & WAGES MAINTENANCE	\$58,905.00		\$58,905.00
DISTRIBUTION EXPENSES			, ,
SALARIES & WAGES - OPERATING	\$565,202.00		\$565,202.00
SALARIES & WAGES - MAINTENANCE	\$563,206.00		\$563,206.00
HEALTH INSURANCE	\$290,588.00		\$290,588.00
LIFE INSURANCE	\$3,847.00		\$3,847.00
SOCIAL SECURITY	\$85,048.00		\$85,048.00
PERF - RETIREMENT EXPENSE	\$96,037.00		\$96,037.00
WORKERS COMP	\$15,855.00		\$15,855.00
UNEMPLOYMENT COMPENSATION	\$1,484.00		\$1,484.00
TEAMSTERS SCHOLARSHIP FUND	\$2,808.00		\$2,808.00

WORKING TRIAL BALANCE	10 Months		10 Months
WORKING TRIAL BALANCE	12 Months Ended		12 Months Ended
	05/31/06		05/31/06
	Ledger	Adjustments	Ledger
	<u> Louger</u>	Aujustinents	Leuger
METER SERVICE EXPENSES			
SALARIES & WAGES - OPERATING METER MTN	\$562,597.00		\$562,597.00
SALARIES & WAGES - MTN. OF METERS	\$56,241.00		\$56,241.00
SALARIES & WAGES - OPERATING METER READING	\$518,825.00		\$518,825.00
HEALTH INSURANCE	\$333,693.00		\$333,693.00
LIFE INSURANCE	\$4,275.00		\$4,275.00
SOCIAL SECURITY	\$85,729.00		\$85,729.00
PERF - RETIREMENT EXPENSE	\$96,886.00		\$96,886.00
WORKERS COMP	\$15,416.00		\$15,416.00
UNEMPLOYMENT COMPENSATION	\$1,649.00		\$1,649.00
TEAMSTERS SCHOLARSHIP FUND	\$3,120.00		\$3,120.00
PLANNING DEPARTMENT	\$200 B1E 00		****
WAGES & SALARIES HEALTH INSURANCE	\$329,817.00		\$329,817.00
LIFE INSURANCE	\$76,533.00		\$76,533.00
SOCIAL SECURITY	\$998.00		\$998.00
PERF - RETIREMENT EXPENSE	\$25,015.00 \$28,240.00		\$25,015.00
WORKERS COMP	\$4,154.00		\$28,240.00 \$4,154.00
UNEMPLOYMENT COMPENSATION	\$167.00		\$4,134.00 \$167.00
TEAMSTERS SCHOLARSHIP FUND	\$842.00		\$842.00
CONTRACTUAL SERVICES	\$645,956,00		\$645,956.00
GIS - SUPPLIES & EXPENSES	\$36,373,00		\$36,373.00
CTR SERVICES - GIS	\$330,627.00		\$330,627.00
ACCOUNTING AND GENERAL EXPENSES			4000,027.00
BOARD MEMBER SALARIES	\$21,019.00		\$21,019.00
ADM. & CLERICAL SALARIES	\$246,364.00		\$246,364.00
HEALTH INSURANCE	\$48,444.00		\$48,444.00
LIFE INSURANCE	\$622.00		\$622.00
SOCIAL SECURITY	\$19,560.00		\$19,560.00
PERF - RETIREMENT EXPENSE	\$22,098.00		\$22,098.00
WORKERS COMP	\$474.00		\$474.00
GENERAL OFFICE SUPPLIES	\$2,895.00		\$2,895.00
PRINTING SUPPLIES	\$0.00		\$0.00
DUPLICATING EXPENSE	\$0.00		\$0.00
TELEPHONE SERVICE EXPENSE	\$26,980.00		\$26,980.00
CONT SERV CONTROLLER	\$45,000.00		\$45,000.00
CONT SERV CONSULTANTS	\$57,192.00		\$57,192.00
OUTSIDE SERVICE EMPLOYED	\$1,003,368.00		\$1,003,368.00
OUTSIDE LEGAL EXPENSE	\$234,697.00		\$234,697.00
CT SV - OTHER ADVERTISING	\$344.00		\$344.00
CT SV - OTHER DUES & SUB	\$9,922.00		\$9,922.00
CT SV - NPDES PERMIT CT SV - OPERATIONS MANAGEMENT	\$98,822.00		\$98,822.00
INSURANCE EXPENSE	\$4,071,975.00		\$4,071,975.00
UNEMPLOYMENT COMPENSATION	\$253,138.00 \$237.00		\$253,138.00 \$237.00
MISC GENERAL EXPENSE	\$31,931.00		
RENTAL OF EQUIPMENT	\$0.00		\$31,931.00 \$0.00
MISCELLANEOUS GENERAL EXPENSE	\$29,147.00		\$29,147.00
CONFERENCES & SEMINAR TRAVEL	\$7,273.00		\$7,273.00
RENT - GENERAL OFFICE CIVIC CENTER	\$0.00		\$0.00
DELIVERY OF BILLS POSTAGE	\$0.00		\$0.00
COLLECTION SUBSTATION POSTAGE EXPENSE	\$0.00		\$0.00
CUSTOMER RECORDS - COLLECTION EXPENSE	\$0.00		\$0.00
STATE BOARD OF ACCOUNTS AUDIT EXPENSE	\$5,500.00		\$5,500.00
RATE CONSULTANTS	\$0.00		\$0.00
MTN - OFFICE EQUIPMENT	\$0.00		\$0.00
BAD DEBT EXPENSE	\$54,452.00		\$54,452.00
DEPRECIATION EXPENSE	\$1,968,881.00		\$1,968,881.00
EXPENSES IN LIEU OF TAXES	\$551,794.00		\$551,794.00
INDIANA GROSS INCOME TAXES	\$181,235.00		\$181,235.00

Ended   O5/31/06   O5/31/06   O5/31/06   O5/31/06   D5/31/06
BALANCE SHEET         Ledger         Adjustments         Ledger           ASSETS         (\$141,714.00)         (\$141,714.00)         \$3,050.00           PETTY CASH FUND         \$3,412,000.00         \$3,050.00         \$3,050.00           INVESTMENTS         \$3,412,000.00         \$3,412,000.00         \$3,412,000.00           RESTRICTED FUNDS - CASH         \$4,000.00         \$4,000.00           BOND AND INTEREST REQUIREMENT         \$0.00         \$0.00           WATER BOND 1997 - CASH         \$39,426.00         \$39,426.00           WATER BOND 2004 - CASH         \$31,500.00         \$371,00           DEBT SERVICE RESERVE         \$371,00         \$371,00           WATER BOND 2004 - CASH         \$371,00         \$371,00           SERVICE CHARGE BENEFIT OF PETITIONERS         \$371,00         \$371,00           CASH WITH FISCAL AGENT         \$93,637.00         \$393,637.00           RESTRICTED RETAINAGE CASH         \$21,055.00         \$21,055.00           RESTRICTED FUNDS - INVESTED         \$21,055.00         \$951,000.00           CONSUMER METER DEPOSITS         \$951,000.00         \$951,000.00           BOND & INTEREST REQUIREMENT         \$1,050,457.00         \$1,050,457.00           SINKING FUND         \$187,361.00         \$1,050,457.00 <t< td=""></t<>
ASSETS         CASH ON HAND OR IN BANK         (\$141,714.00)         (\$141,714.00)           PETTY CASH FUND         \$3,050.00         \$3,050.00           INVESTMENTS         \$3,412,000.00         \$3,412,000.00           RESTRICTED FUNDS - CASH         ***           CONSUMER METER DEPOSITS         \$4,000.00         \$0.00           BOND AND INTEREST REQUIREMENT         \$0.00         \$0.00           WATER BOND 1997 - CASH         \$0.00         \$0.00           WATER BOND 2094 - CASH         \$871.00         \$39,426.00           WATER BOND 2004 - CASH         \$871.00         \$871.00           SERVICE CHARGE BENEFIT OF PETITIONERS         \$1,500.00         \$871.00           CASH WITH FISCAL AGENT         \$93,637.00         \$21,055.00           RESTRICTED RETAINAGE CASH         \$21,055.00         \$21,055.00           DEPOSITS ON NEW EXTENSION ESTIMATES         \$21,055.00         \$21,055.00           RESTRICTED FUNDS - INVESTED         \$0.00         \$951,000.00           CONSUMER METER DEPOSITS         \$951,000.00         \$951,000.00           BOND & INTEREST REQUIREMENT         \$1,050,457.00         \$1,050,457.00           SINKING FUND         \$187,361.00         \$187,361.00           WATER BOND 2004 - INVEST         \$0.00         \$0.00
ASSETS         CASH ON HAND OR IN BANK         (\$141,714.00)         (\$141,714.00)           PETTY CASH FUND         \$3,050.00         \$3,050.00           INVESTMENTS         \$3,412,000.00         \$3,412,000.00           RESTRICTED FUNDS - CASH         ***           CONSUMER METER DEPOSITS         \$4,000.00         \$0.00           BOND AND INTEREST REQUIREMENT         \$0.00         \$0.00           WATER BOND 1997 - CASH         \$0.00         \$0.00           WATER BOND 2094 - CASH         \$871.00         \$39,426.00           WATER BOND 2004 - CASH         \$871.00         \$871.00           SERVICE CHARGE BENEFIT OF PETITIONERS         \$1,500.00         \$871.00           CASH WITH FISCAL AGENT         \$93,637.00         \$21,055.00           RESTRICTED RETAINAGE CASH         \$21,055.00         \$21,055.00           DEPOSITS ON NEW EXTENSION ESTIMATES         \$21,055.00         \$21,055.00           RESTRICTED FUNDS - INVESTED         \$0.00         \$951,000.00           CONSUMER METER DEPOSITS         \$951,000.00         \$951,000.00           BOND & INTEREST REQUIREMENT         \$1,050,457.00         \$1,050,457.00           SINKING FUND         \$187,361.00         \$187,361.00           WATER BOND 2004 - INVEST         \$0.00         \$0.00
CASH ON HAND OR IN BANK         (\$141,714.00)         (\$141,714.00)           PETTY CASH FUND         \$3,050.00         \$3,050.00           INVESTMENTS         \$3,412,000.00         \$3,412,000.00           RESTRICTED FUNDS - CASH         \$4,000.00         \$4,000.00           BOND AND INTEREST REQUIREMENT         \$0.00         \$0.00           WATER BOND 1997 - CASH         \$0.00         \$0.00           WATER BOND 2004 - CASH         \$871.00         \$871.00           SERVICE RESERVE         \$39,426.00         \$871.00           WATER BOND 2004 - CASH         \$871.00         \$871.00           SERVICE CHARGE BENEFIT OF PETITIONERS         \$1,500.00         \$93,637.00           CASH WITH FISCAL AGENT         \$93,637.00         \$93,637.00           RESTRICTED RETAINAGE CASH         \$93,637.00         \$93,637.00           DEPOSITS ON NEW EXTENSION ESTIMATES         \$21,055.00         \$21,055.00           RESTRICTED FUNDS - INVESTED         \$951,000.00         \$951,000.00           CONSUMER METER DEPOSITS         \$951,000.00         \$10,000.00           SINKING FUND         \$187,361.00         \$10,412,000.00           SINKING FUND         \$187,361.00         \$10,412,000.00           WATER BOND 2004 - INVEST         \$0.00         \$0.00 </td
PETTY CASH FUND         \$3,050.00         \$3,050.00           INVESTMENTS         \$3,412,000.00         \$3,412,000.00           RESTRICTED FUNDS - CASH         CONSUMER METER DEPOSITS         \$4,000.00         \$4,000.00           BOND AND INTEREST REQUIREMENT         \$0.00         \$0.00           WATER BOND 1997 - CASH         \$0.00         \$0.00           DEBT SERVICE RESERVE         \$39,426.00         \$39,426.00           WATER BOND 2004 - CASH         \$871.00         \$871.00           SERVICE CHARGE BENEFIT OF PETITIONERS         \$1,500.00         \$1,500.00           CASH WITH FISCAL AGENT         \$93,637.00         \$93,637.00           RESTRICTED RETAINAGE CASH         \$21,055.00         \$21,055.00           DEPOSITS ON NEW EXTENSION ESTIMATES         \$21,055.00         \$21,055.00           RESTRICTED FUNDS - INVESTED         \$951,000.00         \$951,000.00           CONSUMER METER DEPOSITS         \$951,000.00         \$951,000.00           BOND & INTEREST REQUIREMENT         \$1,050,457.00         \$10,457.00           SINKING FUND         \$187,361.00         \$10,412,000.00           WATER BOND 2004 - INVEST         \$0.00         \$0.00           RESTRICTED RETAINAGE CASH         \$5,304.00         \$5,304.00
INVESTMENTS   \$3,412,000.00   \$3,412,000.00   RESTRICTED FUNDS - CASH   \$4,000.00   \$4,000.00   \$0.0
RESTRICTED FUNDS - CASH           CONSUMER METER DEPOSITS         \$4,000.00         \$4,000.00           BOND AND INTEREST REQUIREMENT         \$0.00         \$0.00           WATER BOND 1997 - CASH         \$0.00         \$39,426.00           DEBT SERVICE RESERVE         \$39,426.00         \$39,426.00           WATER BOND 2004 - CASH         \$871.00         \$871.00           SERVICE CHARGE BENEFIT OF PETITIONERS         \$1,500.00         \$93,637.00           CASH WITH FISCAL AGENT         \$93,637.00         \$93,637.00           RESTRICTED RETAINAGE CASH         \$21,055.00         \$21,055.00           DEPOSITS ON NEW EXTENSION ESTIMATES         \$21,055.00         \$21,055.00           RESTRICTED FUNDS - INVESTED         \$951,000.00         \$951,000.00           CONSUMER METER DEPOSITS         \$951,000.00         \$951,000.00           BOND & INTEREST REQUIREMENT         \$1,050,457.00         \$1,050,457.00           SINKING FUND         \$187,361.00         \$187,361.00           WATER BOND 2004 - INVEST         \$0.00         \$0.00           RESTRICTED RETAINAGE CASH         \$5,304.00         \$5,304.00           INTEREST ON INVESTMENTS RECEIVABLE         \$49,446.00         \$49,446.00           ACCOUNTS RECEIVABLE         \$869,829.00         \$869,829.00
CONSUMER METER DEPOSITS         \$4,000.00         \$4,000.00           BOND AND INTEREST REQUIREMENT         \$0.00         \$0.00           WATER BOND 1997 - CASH         \$0.00         \$0.00           DEBT SERVICE RESERVE         \$39,426.00         \$39,426.00           WATER BOND 2004 - CASH         \$871.00         \$871.00           SERVICE CHARGE BENEFIT OF PETITIONERS         \$1,500.00         \$1,500.00           CASH WITH FISCAL AGENT         \$93,637.00         \$93,637.00           RESTRICTED RETAINAGE CASH         \$21,055.00         \$21,055.00           DEPOSITS ON NEW EXTENSION ESTIMATES         \$21,055.00         \$21,055.00           RESTRICTED FUNDS - INVESTED         \$951,000.00         \$951,000.00           CONSUMER METER DEPOSITS         \$951,000.00         \$951,000.00           BOND & INTEREST REQUIREMENT         \$1,050,457.00         \$1,050,457.00           SINKING FUND         \$187,361.00         \$187,361.00           WATER BOND 2004 - INVEST         \$10,412,000.00         \$0.00           RESTRICTED RETAINAGE CASH         \$5,304.00         \$0.00           RESTRICTED RETAINAGE CASH         \$5,304.00         \$49,446.00           NITEREST ON INVESTMENTS RECEIVABLE         \$49,446.00         \$49,446.00           ACCOUNTS RECEIVABLE <td< td=""></td<>
BOND AND INTEREST REQUIREMENT         \$0.00         \$0.00           WATER BOND 1997 - CASH         \$0.00         \$0.00           DEBT SERVICE RESERVE         \$39,426.00         \$39,426.00           WATER BOND 2004 - CASH         \$871.00         \$871.00           SERVICE CHARGE BENEFIT OF PETITIONERS         \$1,500.00         \$1,500.00           CASH WITH FISCAL AGENT         \$93,637.00         \$93,637.00           RESTRICTED RETAINAGE CASH         \$21,055.00         \$21,055.00           DEPOSITS ON NEW EXTENSION ESTIMATES         \$21,055.00         \$21,055.00           RESTRICTED FUNDS - INVESTED         \$951,000.00         \$951,000.00           CONSUMER METER DEPOSITS         \$951,000.00         \$951,000.00           BOND & INTEREST REQUIREMENT         \$1,050,457.00         \$1,050,457.00           SINKING FUND         \$187,361.00         \$187,361.00           WATER BOND 2004 - INVEST         \$10,412,000.00         \$10,412,000.00           DEBT SERVICE RESERVE         \$0.00         \$0.00           RESTRICTED RETAINAGE CASH         \$5,304.00         \$5,304.00           INTEREST ON INVESTMENTS RECEIVABLE         \$49,446.00         \$49,446.00           ACCOUNTS RECEIVABLE         \$869,829.00         \$869,829.00           MISCELLANEOUS         \$37,52
WATER BOND 1997 - CASH         \$0.00         \$0.00           DEBT SERVICE RESERVE         \$39,426.00         \$39,426.00           WATER BOND 2004 - CASH         \$871.00         \$871.00           SERVICE CHARGE BENEFIT OF PETITIONERS         \$1,500.00         \$1,500.00           CASH WITH FISCAL AGENT         \$93,637.00         \$93,637.00           RESTRICTED RETAINAGE CASH           DEPOSITS ON NEW EXTENSION ESTIMATES         \$21,055.00         \$21,055.00           RESTRICTED FUNDS - INVESTED           CONSUMER METER DEPOSITS         \$951,000.00         \$951,000.00           BOND & INTEREST REQUIREMENT         \$1,050,457.00         \$1,050,457.00           SINKING FUND         \$187,361.00         \$187,361.00           WATER BOND 2004 - INVEST         \$10,412,000.00         \$10,412,000.00           DEBT SERVICE RESERVE         \$0.00         \$0.00           RESTRICTED RETAINAGE CASH         \$5,304.00         \$5,304.00           INTEREST ON INVESTMENTS RECEIVABLE         \$49,446.00         \$49,446.00           ACCOUNTS RECEIVABLE         \$869,829.00         \$869,829.00           MISCELLANEOUS         \$37,525.00         \$37,525.00
DEBT SERVICE RESERVE         \$39,426.00         \$39,426.00           WATER BOND 2004 - CASH         \$871.00         \$871.00           SERVICE CHARGE BENEFIT OF PETITIONERS         \$1,500.00         \$1,500.00           CASH WITH FISCAL AGENT         \$93,637.00         \$93,637.00           RESTRICTED RETAINAGE CASH           DEPOSITS ON NEW EXTENSION ESTIMATES         \$21,055.00         \$21,055.00           RESTRICTED FUNDS - INVESTED           CONSUMER METER DEPOSITS         \$951,000.00         \$951,000.00           BOND & INTEREST REQUIREMENT         \$1,050,457.00         \$1,050,457.00           SINKING FUND         \$187,361.00         \$187,361.00           WATER BOND 2004 - INVEST         \$10,412,000.00         \$10,412,000.00           DEBT SERVICE RESERVE         \$0.00         \$0.00           RESTRICTED RETAINAGE CASH         \$5,304.00         \$5,304.00           INTEREST ON INVESTMENTS RECEIVABLE         \$49,446.00         \$49,446.00           ACCOUNTS RECEIVABLE         \$869,829.00         \$869,829.00           MISCELLANEOUS         \$37,525.00         \$37,525.00
WATER BOND 2004 - CASH         \$871.00         \$871.00           SERVICE CHARGE BENEFIT OF PETITIONERS         \$1,500.00         \$1,500.00           CASH WITH FISCAL AGENT         \$93,637.00         \$93,637.00           RESTRICTED RETAINAGE CASH           DEPOSITS ON NEW EXTENSION ESTIMATES         \$21,055.00         \$21,055.00           RESTRICTED FUNDS - INVESTED           CONSUMER METER DEPOSITS         \$951,000.00         \$951,000.00           BOND & INTEREST REQUIREMENT         \$1,050,457.00         \$1,050,457.00           SINKING FUND         \$187,361.00         \$187,361.00           WATER BOND 2004 - INVEST         \$10,412,000.00         \$10,412,000.00           DEBT SERVICE RESERVE         \$0.00         \$0.00           RESTRICTED RETAINAGE CASH         \$5,304.00         \$5,304.00           INTEREST ON INVESTMENTS RECEIVABLE         \$49,446.00         \$49,446.00           ACCOUNTS RECEIVABLE         \$869,829.00         \$869,829.00           MISCELLANEOUS         \$37,525.00         \$37,525.00
SER VICE CHARGE BENEFIT OF PETITIONERS         \$1,500.00         \$1,500.00           CASH WITH FISCAL AGENT         \$93,637.00         \$93,637.00           RESTRICTED RETAINAGE CASH           DEPOSITS ON NEW EXTENSION ESTIMATES         \$21,055.00         \$21,055.00           RESTRICTED FUNDS - INVESTED           CONSUMER METER DEPOSITS         \$951,000.00         \$951,000.00           BOND & INTEREST REQUIREMENT         \$1,050,457.00         \$1,050,457.00           SINKING FUND         \$187,361.00         \$187,361.00           WATER BOND 2004 - INVEST         \$10,412,000.00         \$10,412,000.00           DEBT SERVICE RESERVE         \$0.00         \$5,304.00           RESTRICTED RETAINAGE CASH         \$5,304.00         \$5,304.00           INTEREST ON INVESTMENTS RECEIVABLE         \$49,446.00         \$49,446.00           ACCOUNTS RECEIVABLE         \$869,829.00         \$869,829.00           MISCELLANEOUS         \$37,525.00         \$37,525.00
CASH WITH FISCAL AGENT         \$93,637.00         \$93,637.00           RESTRICTED RETAINAGE CASH           DEPOSITS ON NEW EXTENSION ESTIMATES         \$21,055.00         \$21,055.00           RESTRICTED FUNDS - INVESTED           CONSUMER METER DEPOSITS         \$951,000.00         \$951,000.00           BOND & INTEREST REQUIREMENT         \$1,050,457.00         \$1,050,457.00           SINKING FUND         \$187,361.00         \$187,361.00           WATER BOND 2004 - INVEST         \$10,412,000.00         \$10,412,000.00           DEBT SERVICE RESERVE         \$0.00         \$0.00           RESTRICTED RETAINAGE CASH         \$5,304.00         \$5,304.00           INTEREST ON INVESTMENTS RECEIVABLE         \$49,446.00         \$49,446.00           ACCOUNTS RECEIVABLE         \$869,829.00         \$869,829.00           MISCELLANEOUS         \$37,525.00         \$37,525.00
RESTRICTED RETAINAGE CASH           DEPOSITS ON NEW EXTENSION ESTIMATES         \$21,055.00         \$21,055.00           RESTRICTED FUNDS - INVESTED           CONSUMER METER DEPOSITS         \$951,000.00         \$951,000.00           BOND & INTEREST REQUIREMENT         \$1,050,457.00         \$1,050,457.00           SINKING FUND         \$187,361.00         \$187,361.00           WATER BOND 2004 - INVEST         \$10,412,000.00         \$10,412,000.00           DEBT SERVICE RESERVE         \$0.00         \$0.00           RESTRICTED RETAINAGE CASH         \$5,304.00         \$5,304.00           INTEREST ON INVESTMENTS RECEIVABLE         \$49,446.00         \$49,446.00           ACCOUNTS RECEIVABLE         \$869,829.00         \$869,829.00           MISCELLANEOUS         \$37,525.00         \$37,525.00
DEPOSITS ON NEW EXTENSION ESTIMATES         \$21,055.00         \$21,055.00           RESTRICTED FUNDS - INVESTED           CONSUMER METER DEPOSITS         \$951,000.00         \$951,000.00           BOND & INTEREST REQUIREMENT         \$1,050,457.00         \$1,050,457.00           SINKING FUND         \$187,361.00         \$187,361.00           WATER BOND 2004 - INVEST         \$10,412,000.00         \$10,412,000.00           DEBT SERVICE RESERVE         \$0.00         \$0.00           RESTRICTED RETAINAGE CASH         \$5,304.00         \$5,304.00           INTEREST ON INVESTMENTS RECEIVABLE         \$49,446.00         \$49,446.00           ACCOUNTS RECEIVABLE         \$869,829.00         \$869,829.00           MISCELLANEOUS         \$37,525.00         \$37,525.00
RESTRICTED FUNDS - INVESTED         CONSUMER METER DEPOSITS       \$951,000.00       \$951,000.00         BOND & INTEREST REQUIREMENT       \$1,050,457.00       \$1,050,457.00         SINKING FUND       \$187,361.00       \$187,361.00         WATER BOND 2004 - INVEST       \$10,412,000.00       \$10,412,000.00         DEBT SERVICE RESERVE       \$0.00       \$0.00         RESTRICTED RETAINAGE CASH       \$5,304.00       \$5,304.00         INTEREST ON INVESTMENTS RECEIVABLE       \$49,446.00       \$49,446.00         ACCOUNTS RECEIVABLE       \$869,829.00       \$869,829.00         MISCELLANEOUS       \$37,525.00       \$37,525.00
CONSUMER METER DEPOSITS         \$951,000.00         \$951,000.00           BOND & INTEREST REQUIREMENT         \$1,050,457.00         \$1,050,457.00           SINKING FUND         \$187,361.00         \$187,361.00           WATER BOND 2004 - INVEST         \$10,412,000.00         \$10,412,000.00           DEBT SERVICE RESERVE         \$0.00         \$0.00           RESTRICTED RETAINAGE CASH         \$5,304.00         \$5,304.00           INTEREST ON INVESTMENTS RECEIVABLE         \$49,446.00         \$49,446.00           ACCOUNTS RECEIVABLE         \$869,829.00         \$869,829.00           MISCELLANEOUS         \$37,525.00         \$37,525.00
BOND & INTEREST REQUIREMENT         \$1,050,457.00         \$1,050,457.00           SINKING FUND         \$187,361.00         \$187,361.00           WATER BOND 2004 - INVEST         \$10,412,000.00         \$10,412,000.00           DEBT SERVICE RESERVE         \$0.00         \$0.00           RESTRICTED RETAINAGE CASH         \$5,304.00         \$5,304.00           INTEREST ON INVESTMENTS RECEIVABLE         \$49,446.00         \$49,446.00           ACCOUNTS RECEIVABLE         \$69,829.00         \$869,829.00           MISCELLANEOUS         \$37,525.00         \$37,525.00
SINKING FUND         \$187,361.00         \$187,361.00           WATER BOND 2004 - INVEST         \$10,412,000.00         \$10,412,000.00           DEBT SERVICE RESERVE         \$0.00         \$0.00           RESTRICTED RETAINAGE CASH         \$5,304.00         \$5,304.00           INTEREST ON INVESTMENTS RECEIVABLE         \$49,446.00         \$49,446.00           ACCOUNTS RECEIVABLE         CONSUMERS, NET OF RESERVE         \$869,829.00         \$869,829.00           MISCELLANEOUS         \$37,525.00         \$37,525.00
WATER BOND 2004 - INVEST         \$10,412,000.00         \$10,412,000.00           DEBT SERVICE RESERVE         \$0.00         \$0.00           RESTRICTED RETAINAGE CASH         \$5,304.00         \$5,304.00           INTEREST ON INVESTMENTS RECEIVABLE         \$49,446.00         \$49,446.00           ACCOUNTS RECEIVABLE         CONSUMERS, NET OF RESERVE         \$869,829.00         \$869,829.00           MISCELLANEOUS         \$37,525.00         \$37,525.00
DEBT SERVICE RESERVE         \$0.00         \$0.00           RESTRICTED RETAINAGE CASH         \$5,304.00         \$5,304.00           INTEREST ON INVESTMENTS RECEIVABLE         \$49,446.00         \$49,446.00           ACCOUNTS RECEIVABLE         \$69,829.00         \$869,829.00           MISCELLANEOUS         \$37,525.00         \$37,525.00
RESTRICTED RETAINAGE CASH         \$5,304.00         \$5,304.00           INTEREST ON INVESTMENTS RECEIVABLE         \$49,446.00         \$49,446.00           ACCOUNTS RECEIVABLE         CONSUMERS, NET OF RESERVE         \$869,829.00         \$869,829.00           MISCELLANEOUS         \$37,525.00         \$37,525.00
INTEREST ON INVESTMENTS RECEIVABLE       \$49,446.00       \$49,446.00         ACCOUNTS RECEIVABLE       \$869,829.00       \$869,829.00         MISCELLANEOUS       \$37,525.00       \$37,525.00
ACCOUNTS RECEIVABLE         CONSUMERS, NET OF RESERVE       \$869,829.00       \$869,829.00         MISCELLANEOUS       \$37,525.00       \$37,525.00
CONSUMERS, NET OF RESERVE         \$869,829.00         \$869,829.00           MISCELLANEOUS         \$37,525.00         \$37,525.00
MISCELLANEOUS \$37,525.00 \$37,525.00
• • • • • • • • • • • • • • • • • • • •
DUE FROM OTHER MUNICIPAL DEPARTMENTS \$304,617.00 \$304,617.00
DUE FROM SEWAGE DEPARTMENT \$189,062.00 \$189,062.00
ADVANCE FOR BAD CHECKS \$214.00 \$214.00
METER DEPOSIT RECEIVABLE \$41,290,00 \$41,290,00
INTEREST ON INVESTMENTS RECEIVABLE \$25,996.00 \$25,996.00
PRE-PAYMENTS
INSURANCE \$427.00 \$427.00
TAXES \$0.00 \$0.00
DEFERRED DEBITS
UNAMORTIZED BOND ISSUANCE COSTS \$682,415.00 \$682,415.00
MISC. DEFERRED DEBITS \$177,754.00 \$177,754.00
UTILITY PLANT
PLANT IN SERVICE \$103,115,009.00 \$103,115,009.00
RESERVE FOR DEPRECIATION (\$37,169,626.00) (\$37,169,626.00)
LAND \$387,100.00 \$387,100.00
ORGANIZATION EXPENSE \$0.00 \$0.00
CONSTRUCTION WORK IN PROGRESS \$7,822,782.00 \$7,822,782.00

WORKING TRIAL BALANCE	12 Months Ended 05/31/06 <u>Ledger</u>	Adjustments	12 Months Ended 05/31/06 <u>Ledger</u>
LIABILITIES AND NET WORTH			
ACCOUNTS PAYABLE	(\$687,347.00)		(\$687,347.00)
CONTRACTS PAYABLE	\$0.00		\$0.00
RETAINAGE PAYABLE	(\$98,940.00)		(\$98,940.00)
P.E.R.F EMPLOYER	(\$44,138.00)		(\$44,138.00)
ACCRUED INTEREST ON FUNDED DEBT	(\$560,332.00)		(\$560,332.00)
ACCRUED FICA TAXES	\$0.00		\$0.00
ACCRUED GROSS INCOME TAXES	(\$27,363.00)		(\$27,363.00)
ACCRUED INDIANA SALES AND USE TAX	(\$51,043.00)		(\$51,043.00)
ACCRUED PAYROLL	(\$104,548.00)		(\$104,548.00)
ACCRUED INTEREST ON FUNDED DEBT 1997	\$0.00		\$0.00
DEPOSITS ON NEW EXTENSION ESTIMATES	(\$21,055.00)		(\$21,055.00)
SERVICE CHARGE DUE PETITIONERS	(\$1,500.00)		(\$1,500.00)
DIRECT DEPOSIT W/H	\$0.00		\$0.00
LIFE INSURANCE WITHHOLDING ACCOUNT	(\$1,224.00)		(\$1,224.00)
COLONIAL INSURANCE WITHHOLDING ACCOUNT	(\$448.00)		(\$448.00)
INDIANA GROSS INCOME TAX WITHHOLDING ACCOUNT	(\$8,270.00)		(\$8,270.00)
LOCAL INCOME TAX WITHHOLDING ACCOUNT	(\$2,249.00)		(\$2,249.00)
ACCRUED SICK LEAVE PAYABLE	(\$77,618.00)		(\$77,618.00)
ACCRUED VACATION LEAVE PAYABLE	(\$19,523.00)		(\$19,523.00)
U S SAVINGS BONDS WITHHOLDING ACCOUNT	\$0.00		\$0.00
UNITED WAY CONTRIBUTIONS PAYABLE	\$0.00		\$0.00
GARNISHEE ORDER W/H ACCOUNT	\$0.00		\$0.00
YMCA WITHHOLDING ACCOUNT	(\$543.00)		(\$543.00)
PERF W/H ACCOUNT	(\$2,273.00)		(\$2,273.00)
BONDS PAYABLE - CURRENT	(\$1,175,000.00)		(\$1,175,000.00)
LONG TERM DEBT	, , , ,		(. ,. ,,
1997 BOND PAYABLE	\$0.00		\$0,00
2004 BONDS PAYABLE	(\$23,885,000.00)		(\$23,885,000.00)
2003 BONDS PAYABLE	\$0.00		\$0.00
2005 REFUNDING BONDS PAYABLE	(\$8,105,000.00)		(\$8,105,000.00)
UNAMORTIZED BOND DISCOUNT	(\$4,292.00)		(\$4,292.00)
DEFERRED LOSS ON EARLY RETIREMENT	\$118,947.00		\$118,947.00
ACCRUED SICK LEAVE PAYABLE	\$0.00		\$0.00
ACCRUED VACATION LEAVE PAYABLE	\$0.00		\$0.00
OTHER LIABILITIES	\$0.00		\$0.00
CONSUMER METER DEPOSITS	(\$996,290.00)		(\$996,290.00)
PROPRIETARY INTEREST	(\$2,697,783.00)		(\$2,697,783.00)
CONTRIBUTIONS IN AID OF CONSTRUCTION	(\$19,949,927.00)		(\$19,949,927.00)
CONTRIBUTIONS - FEDERAL GRANTS	(\$554,987.00)		(\$554,987.00)
CURRENT YEAR LOSS/PROFIT	\$1,043,751.00		\$1,043,751.00
SURPLUS	(\$33,616,041.00)		(\$33,616,041.00)
Totals	\$4.00	\$0.00	\$4.00

DISTRICT	
WATERWORKS	
INDIANA)	
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EVANSVILLE (INDIANA) WATERWO
DETAIL EXPENSE ANALYSIS
Account: Snarte & Wages
Cutoff: 100%

Expenses ourd Member Sularies 603-91	
Accounting and General Expenses Clerical & General Board Member Salares Solares 601-91 603-91	
Planning Dept Wages & Salaries 601-65	
Salaries & Wages Meter Reading 601-90	
Meter Service Expenses Saluries & Wages Maintenance 601-80	S <sub>S</sub> 458.02 458.02 4478.19 446.66
Salaries & Wages Operating 601-70	\$4,286.33 4,620.00 4,146.00 5,
Expenses Salarios & Wagos Maintenance 601-60	80032.46 4.6223.36 4.6223.36 4.6233.36 4.6333.36 4.6333.36 4.6333.36 4.6333.36
Distribution Expenses Salaries & Wages Salaries & Wages Operating Maintenance 601-50 601-60	\$50,382.44 \$6,533.54 \$6,533.54 \$6,533.55 \$6,533.55 \$6,533.55 \$6,533.55 \$6,533.55 \$6,533.55 \$6,533.55 \$6,533.55 \$6,533.55
penses slaries & Wages Maintenare 601-40	82,61,97 1,658,04 1,058,00 5,000,56 5,000,58 5,0
Pumping Expenses Salaries & Wages Operating Maintenace 601-30 601-40	\$11,465,23 9,361,57 10,578,68 10,472,68 10,500,53 11,500,53 11,645,45 11,645,45
	\$10.461,72 \$10.0034 10.2035
Purification and Treatment Sharies & Wages Salaries & Wages Operating Maintenance 601-10 601-20	\$16,006.11 16,1105.46 16,12105.46 16,603.33 17,606.39 17,166.39 17,166.39
Amount	\$11,462.23 \$2,515.94 \$2,525.94
Invoice	(1001) (1
100% Paid To	Pumping Salarias & Wages Pumping Salarias & Wa
Cutoff: Date	64902005 84112005 84112005 84112005 84112005 810112005

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		Npenses rd Member	Salaries	16-600																																															\$1,639.60	1,639,60	1,639.60	1,639.60	1,639.60	2,984.00	1,639.60	1,639.60	1,639.60	\$21,019.55	521.019.00		\$0.55
		Accounting and General Expenses Clerical & General Board Member	Salaries																																			\$18,075.30	17,004.65	17 947 87	17,132.04	17,947.83	18,607.85	(5,873.12)	9.736.75	9,224.14	22,736.30	21,805.72	21,805.68	21,805.69										\$246,364.09	\$246,364.00		\$0.09
		Plarming Dept Wages & C		0-100																			500	25,433.63	31 428 86	27 090 02	24,302.29	26,372,09	28,940.62	(3,800.87)	(5,394.07)	6,265.71	27.384.12	27.218.36	28,954,81	24,319.48	27,049.54																							\$329.816.46	\$329.817.00		(\$0.54)
		Salaries & Wages	Meter Reading	06-100							\$43,840.14	41,459.81	43,887.55	40,140.28	36,960.74	44,155.04	21 000 51	(11.816.94)	45.427.95	40,510.80	47,875.59	43,140.33	48,562.13																																					\$518.825.46	\$518.825.00		\$0.46
		cuses		4,506.45	4,180.00	3,545.68	4 653 06	3.381.12	2932.80	5.893.42																																																		\$56,242.00	\$56,241.00		21.00
		120	Operating																																																									\$562,597.33	\$562,597.00		\$0.33
		Apenses slaries & Wages	Maintenance	20.100																																																								\$563,205.72	\$563,206.00	4	(30.28)
		Distribution Expenses Salaries & Wages Salaries & Wages	Operating																																																									\$565,201.04	\$565,202.00	200	(30.36)
		penses daries & Wages	Maintenance 601-40																																																									\$58,904.79	\$58,905.00	11000	(17.00)
		Pumping Expenses Salaries & Wages Salaries & Wages	Operating 601-30																																																									\$128,999.01	\$129.000.00	00 037	(30.27)
		d Treatment liaries & Wages	Maintenance 601-20																																																									\$128,712.70	\$128,713.00	(AE OS)	(nation)
		Parification and Treatment Salaries & Wages Salaries & Wages	Operating 601-10																																																									\$208,836.30	\$208,836.00	55.65	-
			Amount	•	4,180.00	7.312.80	4.653.06	3,381.12	2,932.80	5,893.42	43,840.14	41,459.81	43,887.55	37.040.70	44 155 04	40.691.91	13,990,13	(11,816.94)	45,427.95	40,510.80	47,875.59	45,140.35	28.435.63	25,703.15	31,428.86	27,090.02	24,302.29	26,372,09	28.940.62	(3,800.87)	(10.4%6,0)	7.584.12	25,346,72	27,218,36	28,954.81	24,319.48	27.049.54	12,073,30	18,763.66	17,947.87	17,132.04	17,947.83	(5 873 2)	(5,432.79)	9,736.75	9,224.14	21.805.72	25,076.52	21,805.68	1,430.69	1.639.55	1,639.60	1,639.60	1.639.60	1,639.60	2,984.00	1,639,60	1,639.60	1,639.60	53,388,724.45	\$3,388,725.00	(35 05)	11000
			Invoice	GJ0013	G10013	G10013	GJ0013	G30013	GJ0013	GJ0013	070013	620013	630013	CLOSED	510013	G30013	G30013	G10032	G10013	GJ0013	G30013	Closts	G10013	GJ0013	G10013	GJ0013	G10013	G10013	G10013	G30031	0.0003	G30034	G30013	GJ0013	GJ0013	G10013	510013	GIOOLS	G10013	GJ0013	GJ0013	G10013	G10031	G30032	G30033	G30034	GJ0013	GJ0013	GJ0013	G10013	G10013	GJ0013	G10013	G10013	G10013	G30013	510015	G10013	C100013				
Salaries & Wages	۰		Paid To	Meter: Salaries & Wages	er: Salaries & Wages	ct. Selection of Wages	rr. Salaries & Wages	rr. Salaries & Wages	rr: Salaries & Wages	7. Salarics & Wages	er. Salaries & Wages	er. Salanes & Wages	er. Salanes & Wages	or Colorine & Manage	at Salaries & Wapes	T. Salaries & Wages	rr. Salaries & Wages	Meter: Salaries & Wages	rr: Salaries & Wages	rr. Salaries & Wages	er; Salaries & Wages	Motor: Salaries & Wages	ning Deof: Salaries & Wages	Planning Dept. Salaries & Wages	ning Dopt: Salaries & Wages	ning Dept: Salaries & Wages	ning Dept: Salaries & Wages	ning Dept. Salaries & Wages	ning Dept: Salance & Wages	fung Dept. Salancs & Wages	vine Dent: Salarine & Wanes	ning Dept: Salaries & Wages	Planning Dept: Salaries & Wages	ning Dept: Salaries & Wages	ning Dept: Salaries & Wages	ning Dept: Salaries & Wages	antino & Consult Salaries & Wages	Accounting & Ceneral: Salaries & Wages	unting & General: Salaries & Wages	nunting & General: Salaries & Wages	nunting & General: Salaries & Wages	Accounting & General: Salaries & Wages	winting & General: Salaries & Wapes	nunting & General: Salaries & Wages	nunting & General: Salaries & Wages	Accounting & General: Salaries & Wages	unting & General: Salaries & Wages	Accounting & General: Salaries & Wages	Accounting & General: Salaries & Wages	Accounting & General: Salaries & Wages	unting & General: Salaries & Wages	vunting & General: Salaries & Wages	Nurting & General: Salaries & Wages	unting & General: Salaries & Wages	Accounting & General: Salaries & Wages	Accounting & General: Salaries & Wages	Accounting & General: Salaries & Wages	Accounting & General: Salaries & Wages	ounting & General: Salaries & Wages				
Account: Salay	Cutoff: 100%		Date	8																																													-											Total	Total per TB	Variance	

Control Contro

EVANSYILLE (INDIANA) WATERWORKS DISTRICT DETAIL ENPENSE ANALYSIS

#### DETAIL EXPENSE ANALYSIS

Account: Health Insurance

Cutoff: 100%

Data	Doid To	Invoice Total	Purification & Treatment Health Insurance 604-10	Distribution Health Insurance	Meter Service Health Insurance	Planning Health Insurance	Accounting & General Health Insurance
Date	Paid To	Invoice Total	004-10	604-50	604-70	604-65	604-91
6/20/2005	P&T: Health Insurance	\$11,555,92	¢11 eee 02				
	P&T: Health Insurance	69,335.50	\$11,555.92				
		-	69,335.50				
	P&T: Health Insurance P&T: Health Insurance	11,555.90	11,555.90				
	P&T: Health Insurance	(69,335.50) 11,555.90	(69,335.50) 11,555.90				
	P&T: Health Insurance	11,555.90	·				
	P&T: Health Insurance	11,555.90	11,555.90				
	P&T: Health Insurance	11,555.90	11,555.90 11,555.90				
	P&T: Health Insurance	69,335.50	69,335.50				
	P&T: Health Insurance	11,555.98	11,555.98				
	P&T: Health Insurance	(69,335.50)					
	P&T: Health Insurance	12,248.00	12,248.00				
	P&T: Health Insurance	12,248.00	12,248.00				
	P&T: Health Insurance	12,248.00	12,248.00				
	P&T: Health Insurance	36,744.50	36,744.50				
	P&T: Health Insurance	12,248.67	12,248.67				
	P&T: Health Insurance	(36,744,50)	•				
	P&T: Health Insurance	12,248.17	12,248.17				
	Distribution: Health Insurance	23,342.08	,	\$23,342.08			
	Distribution: Health Insurance	140,052.10		140,052.10			
	Distribution: Health Insurance	23,342.10		23,342.10			
7/31/2005	Distribution: Health Insurance	(140,052.50)	)	(140,052.50)			
8/31/2005	Distribution; Health Insurance	23,342.10		23,342.10			
9/30/2005		23,342.10		23,342.10			
10/31/2005	Distribution: Health Insurance	23,342.10		23,342.10			
11/30/2005	Distribution: Health Insurance	23,342.10		23,342.10			
12/8/2005	Distribution: Health Insurance	140,052.50		140,052.50			
12/31/2005	Distribution; Health Insurance	23,342.02		23,342.02			
12/31/2005	Distribution: Health Insurance	(140,052.50)	)	(140,052.50)			
1/31/2006	Distribution: Health Insurance	25,439.00		25,439.00			
2/28/2006	Distribution: Health Insurance	25,439.00		25,439.00			
3/31/2006	Distribution: Health Insurance	25,439.00		25,439.00			
4/20/2006	Distribution: Health Insurance	76,315.50		76,315.50			
	Distribution: Health Insurance	25,437.00		25,437.00			
	Distribution: Health Insurance	(76,315.50)	)	(76,315.50)			
	Distribution: Health Insurance	25,438.50		25,438.50			
	Meter Service: Health Insurance	27,481.08			\$27,481.08		
	Meter Service: Health Insurance	164,886.50			164,886.50		
	Meter Service: Health Insurance	27,481.10			27,481.10		
	Meter Service: Health Insurance	(164,886.50)	)		(164,886.50)		
	Meter Service: Health Insurance	27,481.10			27,481.10		
	Meter Service: Health Insurance	27,481.10			27,481.10		
10/31/2005		27,481.10			27,481.10		
	Meter Service: Health Insurance	27,481.10			27,481.10		
	Meter Service: Health Insurance	164,886.50			164,886.50		
	Meter Service: Health Insurance	27,481.10	<b>,</b>		27,481.10		
	Meter Service: Health Insurance	(164,886.50)	)		(164,886.50)		
	Meter Service: Health Insurance	28,265.00			28,265.00		
	Meter Service: Health Insurance Meter Service: Health Insurance	28,265.00			28,265.00		
	Meter Service: Health Insurance	28,265.00 84,795.00			28,265.00		
	Meter Service: Health Insurance	28,265.00			84,795.00		
4/30/2000	MICHOL DELVICE, FICARITI HISHFARICE	40,203.00			28,265.00		

#### DETAIL EXPENSE ANALYSIS

Account:

Health Insurance

Cutoff:

			Purification & Treatment	Distribution	Meter Service	Planning	Accounting & General
	n : I m		Health Insurance	Health Insurance	Health Insurance	Health Insurance	Health Insurance
Date	Paid To	Invoice Total	604-10	604-50	604-70	604-65	604-91
	Meter Service: Health Insurance	(84,795.00)			(84,795.00)		
	Meter Service: Health Insurance	28,265.00			28,265.00	f/ 222 42	
	Planning: Health Insurance	6,222.42				\$6,222.42	
	Planning: Health Insurance	37,334.50				37,334.50	
	Planning: Health Insurance	6,222.40				6,222.40	
	Planning: Health Insurance	(37,334.50)				(37,334.50)	
	Planning: Health Insurance	6,222.40				6,222.40	
	Planning: Health Insurance	6,222.40				6,222.40	
	Planning: Health Insurance	6,222.40				6,222.40	
	Planning: Health Insurance	6,222.40				6,222.40	
	Planning: Health Insurance	37,334.50				37,334.50	
	Planning: Health Insurance	6,222.48				6,222.48	
	Planning: Health Insurance	(37,334.50)				(37,334.50)	
	Planning: Health Insurance	6,595.00				6,595.00	
	Planning: Health Insurance	6,595.00				6,595.00	
	Planning: Health Insurance	6,595.00				6,595.00	
	Planning: Health Insurance	19,785.50				19,785.50	
	Planning: Health Insurance	6,595.67				6,595.67	
	Planning: Health Insurance	(19,785.50)				(19,785.50)	
	Planning: Health Insurance	6,595.17				6,595.17	
	Accounting & General: Health Insurance	3,555.67					\$3,555.67
	Accounting & General: Health Insurance	21,334.00					21,334.00
	Accounting & General: Health Insurance	3,555.65					3,555.65
	Accounting & General: Health Insurance	(21,334.00)					(21,334.00)
8/31/2005	Accounting & General: Health Insurance	3,555.65					3,555.65
9/30/2005	Accounting & General: Health Insurance	3,555.65					3,555.65
10/31/2005	Accounting & General: Health Insurance	3,555.65					3,555.65
11/30/2005	Accounting & General: Health Insurance	3,555.65					3,555.65
	Accounting & General: Health Insurance	21,334.00					21,334.00
12/31/2005	Accounting & General: Health Insurance	3,555.73					3,555.73
12/31/2005	Accounting & General: Health Insurance	(21,334.00)					(21,334.00)
1/31/2006	Accounting & General: Health Insurance	4,711.00			,		4,711.00
	Accounting & General: Health Insurance	4,711.00					4,711.00
3/31/2006	Accounting & General: Health Insurance	4,711.00					4,711.00
4/20/2006	Accounting & General: Health Insurance	14,132.50					14,132.50
4/30/2006	Accounting & General: Health Insurance	4,710.33					4,710.33
4/30/2006	Accounting & General: Health Insurance	(14,132.50)					(14,132.50)
5/31/2006	Accounting & General: Health Insurance	4,710.83					4,710.83
Total		\$891,388.17	\$142,132.24	\$290,586.70	\$333,692.68	\$76,532.74	\$48,443.81
Total per TB		\$891,390.00	\$142,132.00	\$290,588.00	\$333,693.00	\$76,533.00	\$48,444.00
Variance		(\$1.83)	\$0.24	(\$1,30)	(\$0.32)	(\$0,26)	(\$0.19)

#### DETAIL EXPENSE ANALYSIS

100%

Account:

Life Insurance

Cutoff:

Date	Paid To	Invoice Total	Purification & Treatment Life Insurance 605-10	Distribution Life Insurance	Meter Service Life Insurance	Planning Life Insurance	Accounting & General Life Insurance 605-91
Date	raid 10	Invoice Total	003-10	605-50	605-70	605-65	003-91
6/30/2005	P &T: Life Insurance	\$167.92	\$167.92				
7/7/2005	P &T: Life Insurance	1,007.50	1,007.50				
7/31/2005	P &T: Life Insurance	167.90	167.90				
7/31/2005	P &T: Life Insurance	(1,007.50)	(1,007.50)				
8/31/2005	P &T: Life Insurance	167.90	167.90				
	P &T: Life Insurance	167.90	167.90				
		167.90	167.90				
		167.90	167.90				
		1,007,50	1,007.50				
12/31/2005	P &T: Life Insurance	167.98	167.98				
12/31/2005	P &T: Life Insurance	(1,007.50)	(1,007.50)				
1/31/2006	P &T: Life Insurance	135.00	135.00				
2/28/2006	P &T: Life Insurance	135.00	135.00				
3/31/2006	P &T: Life Insurance	135.00	135.00				
4/20/2006	P &T: Life Insurance	406,25	406.25				
4/30/2006	P &T: Life Insurance	136.67	136.67				
4/30/2006	P &T: Life Insurance	(406,25)	(406.25)				
5/31/2006	P &T: Life Insurance	135.42	135.42				
6/30/2005	Distribution: Life Insurance	348.75		\$348.75			
7/7/2005	Distribution: Life Insurance	2,092.50		2,092.50			
7/31/2005	Distribution: Life Insurance	348.75		348.75			
	Distribution: Life Insurance	(2,092.50)		(2,092.50)			
8/31/2005	Distribution: Life Insurance	348.75		348.75			
	Distribution; Life Insurance	348.75		348.75			
	Distribution: Life Insurance	348.75		348.75			
	Distribution: Life Insurance	348.75		348.75			
	Distribution: Life Insurance	2,092.50		2,092.50			
	Distribution: Life Insurance	348.75		348.75			
	Distribution: Life Insurance	(2,092.50)		(2,092.50)			
		266,00		266.00			
	Distribution: Life Insurance	266.00		266.00			
	Distribution: Life Insurance	288.00		288.00			
	Distribution: Life Insurance	843.75		843.75			
	Distribution: Life Insurance	305.00		305.00			
	Distribution: Life Insurance	(843.75)		(843.75)			
	Distribution: Life Insurance	281.25 387.50		281.25	\$20 <b>2</b> 60		
	Meter Service: Life Insurance Meter Service: Life Insurance				\$387.50		
	Meter Service: Life Insurance	2,325.00 387.50			2,325.00		
	Meter Service: Life Insurance	(2,325,00)			387.50		
	Meter Service: Life Insurance	387.50			(2,325.00) 387.50		
	Meter Service: Life Insurance	387.50			387.50		
	Meter Service: Life Insurance	387,50			387.50		
	Meter Service: Life Insurance	387.50			387.50		
	Meter Service: Life Insurance	2,325,00			2,325.00		
	Meter Service: Life Insurance	387.50			387.50		
	Meter Service: Life Insurance	(2,325,00)			(2,325.00)		
	Meter Service: Life Insurance	313,00			313.00		
	Meter Service: Life Insurance	313.00			313.00		
		313.00			313.00		
	Meter Service: Life Insurance	937.50			937,50		
4/30/2006	Meter Service: Life Insurance	311.00			311.00		

#### DETAIL EXPENSE ANALYSIS

Account:

Life Insurance

Cutoff:

Date	Paid To	Invoice Total	Purification & Treatment Life Insurance 605-10	Distribution Life Insurance 605-50	Meter Service Life Insurance 605-70	Planning Life Insurance 605-65	Accounting & General Life Insurance 605-91
4/30/2006		(937.50			(937.50)	003.03	
	Meter Service: Life Insurance	312.50	•		312.50		
	Planning: Life Insurance	90.42			312.30	\$90.42	
	Planning: Life Insurance	542.50				542.50	
	Planning: Life Insurance	90.40				90.40	
	Planning: Life Insurance	(542.50	•			(542.50)	
	Planning: Life Insurance	90.40				90.40	
	Planning: Life Insurance	90.40				90.40	
	Planning: Life Insurance	90.40				90.40	
	Planning: Life Insurance	90.40				90.40	
	Planning: Life Insurance	542.50				542.50	
	Planning: Life Insurance	90.48				90.48	
12/31/2005	5	(542,50				(542.50)	
	Planning: Life Insurance	73.00				73.00	
	Planning: Life Insurance	73.00				73.00	
	Planning: Life Insurance	73.00				73.00	
4/20/2006	Planning: Life Insurance	218.75	i			218.75	
4/30/2006	Planning: Life Insurance	72.65	i			72.65	
4/30/2006	Planning: Life Insurance	(218.75	(i)			(218.75)	
5/31/2006	Planning: Life Insurance	72.90	1			72.90	
6/30/2005	Accounting & General: Life Insurance	51.67	!				\$51.67
7/7/2005	Accounting & General: Life Insurance	310.00	1				310.00
7/31/2005	Accounting & General: Life Insurance	51.65	i				51.65
7/31/2005	Accounting & General: Life Insurance	(310.00	)				(310.00)
8/31/2005	Accounting & General: Life Insurance	51.65	ĺ				51.65
9/30/2005	Accounting & General: Life Insurance	51.65	i				51,65
10/31/2005	Accounting & General: Life Insurance	51.65					51,65
11/30/2005	Accounting & General: Life Insurance	51.65	:				51.65
	Accounting & General: Life Insurance	310.00					310.00
	Accounting & General: Life Insurance	51.73					51.73
	Accounting & General: Life Insurance	(310.00					(310.00)
	Accounting & General: Life Insurance	52.00					52.00
	Accounting & General: Life Insurance	52.00					52,00
	Accounting & General: Life Insurance	52.00					52,00
	Accounting & General: Life Insurance	156,25					156.25
	Accounting & General: Life Insurance	52.33					52,33
	Accounting & General: Life Insurance	(156.25					(156.25)
	Accounting & General: Life Insurance	52.08					52.08
3/31/2000	Accounting & General. Life histitatice						32.08
Total		\$11,594.50	\$1,852.49	\$3,847.50	\$4,275.00	\$997.45	\$622.06
Total per TB		\$11,594.00	\$1,852.00	\$3,847.00	\$4,275.00	\$998,00	\$622.00
Variance		\$0.50	\$0.49	\$0,50	\$0.00	(\$0.55)	\$0,06

#### DETAIL EXPENSE ANALYSIS

Account: PERF

Cutoff:

			Purification & Treatment PERF	Distribution PERF	Meter Service PERF	Planning PERF	Accounting & General PERF
Date	Paid To	Invoice Total	607-10	607-50	607-70	607-65	607-91
4/30/2005	P&T: PERF	\$3,943.36	\$3,943,36				
	P&T: PERF	10,094.69	10,094,69				
	P&T: PERF	3,066.08	3,066.08				
	P&T: PERF	(10,094.60)					
	P&T: PERF	2,871.41	2,871.41				
	P&T: PERF	3,804.10	3,804.10				
	P&T: PERF	9,741.59	9,741.59				
	P&T: PERF	3,053.28	3,053.28				
	P&T: PERF	(9,741.59)	(9,741.59)				
	P&T: PERF	3,258,87	3,258.87				
	P&T: PERF	4,394.54	4,394.54				
	P&T: PERF	(427.48)	(427.48)				
	P&T: PERF	962.21	962.21				
	P&T: PERF	10,706.69	10,706,69				
	P&T: PERF	4,416.52	4,416.52				
	P&T: PERF	(10,706.69)	(10,706.69)				
2/28/2006	P&T: PERF	3,656.01	3,656.01				
3/31/2006	P&T: PERF	4,818.92	4,818.92				
4/13/2006	P&T: PERF	12,891,45	12,891.45				
4/30/2006	P&T PERF	3,375.93	3,375.93				
4/30/2006	P&T: PERF	(12,891.45)	(12,891.45)				
5/31/2006	P&T: PERF	3,377.42	3,377.42				
6/30/2005	Distribution; PERF	9,359.64	,	\$9,359.64			
7/14/2005	Distribution: PERF	22,833.63		22,833.63			
7/31/2005	Distribution: PERF	7,410.18		7,410,18			
7/31/2005	Distribution: PERF	(22,833.63)		(22,833.63)			
8/31/2005	Distribution: PERF	7,626.87		7,626.87			
	Distribution: PERF	9,374.19		9,374.19			
	Distribution: PERF	24,411.24		24,411.24			
	Distribution: PERF	6,622.12		6,622.12			
	Distribution: PERF	(24,411.24)		(24,411.24)			
		7,042.75		7,042.75			
	Distribution: PERF	10,195.14		10,195.14			
	Distribution: PERF	(2,057.77)		(2,057.77)			
	Distribution: PERF	2,168.58		2,168.58			
	Distribution: PERF	23,860.01		23,860.01			
	Distribution: PERF	7,444.00		7,444.00			
	Distribution: PERF	(23,860,01)		(23,860.01)			
	Distribution: PERF	7,922.43		7,922.43			
	Distribution: PERF	9,327.61		9,327.61			
	Distribution: PERF	24,694.04		24,694.04			
	Distribution: PERF	6,926.83		6,926.83			
	Distribution; PERF Distribution; PERF	(24,694.04)		(24,694.04)			
	Meter Service: PERF	6,673.77		6,673.77	£0 000 0£		
		9,098.85			\$9,098.85		
	Meter Service: PERF	23,146.98			23,146.98		
	Meter Service: PERF	7,361.04 (23,146.98)			7,361.04		
	Meter Service: PERF	7,351.80			(23,146.98) 7,351.80		
	Meter Service: PERF	9,143.90			9,143.90		
	Meter Service: PERF	23,856.74			23,856.74		
1012012003	Dol 100. 1 Ditl	23,630.74			23,030.74		

#### DETAIL EXPENSE ANALYSIS

Account: PERF

Cutoff: 100%

Date	Paid To	Invoice	Total	Purification & Treatment PERF 607-10	Distribution PERF 607-50	Meter Service PERF 607-70	Planning PERF 607-65	Accounting & General PERF 607-91
	Meter Service: PERF	Invoice	6,504.86	007-10	007-30	6,504.86	007-03	607-91
			(23,856.74)			(23,856.74)		
			7,423.55			7,423.55		
12/31/2005	Meter Service: PERF		9,322.46			9,322.46		
12/31/2005	Meter Service: PERF		(1,033.98)			(1,033.98)		
12/31/2005	Meter Service: PERF		1,189.16			1,189.16		
	Meter Service: PERF Meter Service: PERF		23,250.87			23,250,87		
	Meter Service: PERF		7,856.35 (23,250.87)			7,856.35 (23,250.87)		
	Meter Service: PERF		7,265.78			7,265,78		
	Meter Service: PERF		9,820,65			9,820.65		
4/13/2006			24,942.78			24,942.78		
4/30/2006			7,874.93			7,874.93		
4/30/2006			(24,942.78)			(24,942.78)		
			7,706.04 2,715.59			7,706.04	60 515 50	
	Planning: PERF		6,746.76				\$2,715.59 6,746.76	
	Planning: PERF		2,152.84				2,152.84	
	Planning: PERF		(6,746.76)				(6,746.76)	
	Planning: PERF		2,269.50				2,269.50	
	Planning: PERF		2,663.68				2,663.68	
	Planning: PERF		7,086.02				7,086.02	
	Planning: PERF Planning: PERF		1,951.20 (7,086.02)				1,951.20	
	Planning: PERF		2,040,97				(7,086,02) 2,040.97	
			2,780.44				2,780.44	
			(332,58)				(332.58)	
			(471.98)				(471,98)	
	Planning: PERF		532.59				532.59	
	Planning: PERF Planning: PERF		644.65 6,772.61				644.65	
	Planning: PERF		2,091.91				6,772.61 2,091.91	
	Planning: PERF		(6,772.61)				(6,772.61)	
	Planning: PERF		2,241.16				2,241.16	
	Planning: PERF		2,789.92				2,789.92	
	Planning: PERF		7,122.99				7,122,99	
	Planning: PERF Planning: PERF		2,068.61				2,068.61	
	Planning: PERF		(7,122.99) 2,101.51				(7,122.99) 2,101.51	
	Accounting & General: PERF		1,862.05				2,101.51	\$1,862.05
7/14/2005			4,850.44					4,850.44
7/31/2005			1,442.12					1,442.12
7/31/2005			(4,850.44)					(4,850.44)
8/31/2005 9/30/2005			1,494.98					1,494.98
10/20/2005			1,859.77 4,796.87					1,859.77
10/31/2005			1,494.98					4,796.87 1,494.98
10/31/2005	Accounting & General: PERF		(4,796.87)					(4,796.87)
11/30/2005	Accounting & General: PERF		1,494.98					1,494.98
12/31/2005			1,915.46					1,915.46
12/31/2005			(513.90)					(513.90)
	Accounting & General; PERF Accounting & General; PERF		(475.37) 827.62					(475.37)
	Accounting & General; PERF		784.05					827.62 784.05
	Accounting & General: PERF		4,905.42					4,905.42
1/31/2006	Accounting & General: PERF		1,793.70					1,793.70
	Accounting & General: PERF		(4,905.42)					(4,905.42)
	Accounting & General: PERF		2,017.33					2,017.33
	Accounting & General: PERF Accounting & General: PERF		2,066.17 5,877,20					2,066.17
	Accounting & General: PERF		2,016.87					5,877.20 2,016.87
	Accounting & General; PERF		(5,877.20)					(5,877.20)
	Accounting & General: PERF	_	2,016.87					2,016.87
			\$287,830,68	\$44,571.26	\$96,036.34	\$96,885,39	\$28,240.01	\$22,097.68
Total per TB		=	\$287,832.00	\$44,571,00	\$96,037.00	\$96,886.00	\$28,240.00	\$22,098.00
Variance		-	(\$1.32)	\$0,26	(\$0.66)	(\$0.61)	\$0.01	(\$0.32)

#### DETAIL EXPENSE ANALYSIS

Account:

Social Security

Cutoff:

Date	Paid To	Invoice	Total	Purification & Treatment Social Security	Distribution Social Security	Meter Service Social Security	Planning Social Security	Accounting & General Social Security
Date	Faid 10	Invoice	Total	606-10	606-50	606-70	606-65	606-91
6/20/2005	D &T: Social Security		\$2 507 63	\$2.507.62				
	P &T: Social Security P &T: Social Security		\$3,507.63 2,759.47	\$3,507.63				
			•	2,759.47				
	P &T: Social Security P &T: Social Security		2,584,27	2,584.27				
	P &T: Social Security		3,386.69 2,747.95	3,386.69 2,747.95				
	P &T: Social Security		2,932.98	2,747.93				
	P &T: Social Security		3,916.63	3,916.63				
	P &T: Social Security		(373.74)	(373.74)				
	P &T: Social Security		865,99	865,99				
	P &T: Social Security		3,861.30	3,861.30				
	P &T: Social Security		3,196,40	3,196,40				
	P &T: Social Security		4,118.57	4,118.57				
	P &T: Social Security		2,951.53	2,951.53				
	P &T: Social Security		2,952.83	2,952.83				
	Distribution: Social Security		8,330.11	2,752.05	\$8,330.11			
	Distribution: Social Security		6,669.16		6,669.16			
	Distribution: Social Security		6,864.18		6,864.18			
	Distribution: Social Security		8,344.05		8,344.05			
10/31/2005			5,959.91		5,959.91			
	Distribution: Social Security		6,338,48		6,338.48			
	Distribution: Social Security		9,089.93		9,089.93			
	Distribution: Social Security		(1,799.08)		(1,799.08)			
12/31/2005	•		1,951.72		1,951.72			
	Distribution: Social Security		6,508.18		6,508.18	•		
	Distribution: Social Security		6,926.47		6,926.47			
3/31/2006	-		7,973.89		7,973.89			
	Distribution: Social Security		6,056.03		6,056.03			
5/31/2006			5,834.78		5,834.78			
6/30/2005	Meter Service: Social Security		8,094.26		-,	\$8,094,26		
7/31/2005	Meter Service: Social Security		6,624.94			6,624.94		
8/31/2005	Meter Service: Social Security		6,616.62			6,616.62		
9/30/2005	Meter Service: Social Security		8,138.90			8,138.90		
10/31/2005	Meter Service: Social Security		5,854.38			5,854.38		
11/30/2005	Meter Service: Social Security		6,681.20			6,681.20		
12/31/2005	Meter Service: Social Security		8,306.70			8,306.70		
12/31/2005	Meter Service: Social Security		(904.00)			(904.00)		
12/31/2005	Meter Service: Social Security		1,070.24			1,070.24		
1/31/2006	Meter Service: Social Security		6,868.69			6,868,69		
2/28/2006	Meter Service: Social Security		6,352.37			6,352.37		
3/31/2006	Meter Service: Social Security		8,403.12			8,403.12		
4/30/2006	Meter Service: Social Security		6,884.94			6,884.94		
5/31/2006	Meter Service: Social Security		6,737.28			6,737.28		
6/30/2005			2,416.47				\$2,416.47	
7/31/2005			1,937.56				1,937.56	
	Planning: Social Security		2,042.55				2,042.55	
9/30/2005	•		2,370.39				2,370.39	
	Planning: Social Security		1,756.08				1,756.08	
11/30/2005	-		1,836.87				1,836.87	
	Planning: Social Security		2,478.07				2,478.07	
12/31/2005	,		(290.77)				(290.77)	
	Planning: Social Security		(412.65)				(412.65)	
12/31/2005	Planning: Social Security		479.33				479.33	

#### DETAIL EXPENSE ANALYSIS

100%

Account:

Social Security

Cutoff:

Variance

Purification & Treatment Distribution Meter Service Planning Accounting & General Social Security Social Security Social Security Social Security Social Security Invoice Date Paid To Total 606-10 606-50 606-65 606-91 606-70 12/31/2005 Planning: Social Security 580.19 580.19 1/31/2006 Planning: Social Security 1,828.93 1,828.93 2/28/2006 Planning: Social Security 1,959.41 1,959.41 3/31/2006 Planning; Social Security 2,386.95 2,386.95 4/30/2006 Planning: Social Security 1,808.56 1,808.56 5/31/2006 Planning: Social Security 1,837.32 1,837.32 6/30/2005 Accounting & General: Social Security 1,655.58 \$1,655.58 7/31/2005 Accounting & General: Social Security 1,297.91 1,297.91 8/31/2005 Accounting & General: Social Security 1,345.48 1,345.48 9/30/2005 Accounting & General: Social Security 1,655.58 1,655.58 10/31/2005 Accounting & General: Social Security 1,345.48 1,345.48 11/30/2005 Accounting & General: Social Security 1,345.48 1,345.48 12/31/2005 Accounting & General: Social Security 1,706.31 1,706.31 12/31/2005 Accounting & General: Social Security (449.29)(449.29)12/31/2005 Accounting & General: Social Security (415.61)(415.61)12/31/2005 Accounting & General: Social Security 744.86 744.86 12/31/2005 Accounting & General: Social Security 705.65 705.65 1/31/2006 Accounting & General: Social Security 1,568.21 1,568.21 2/28/2006 Accounting & General: Social Security 1,763.72 1,763.72 3/31/2006 Accounting & General; Social Security 1,763.32 1,763.32 4/30/2006 Accounting & General: Social Security 1,763.32 1,763.32 5/31/2006 Accounting & General: Social Security 1,763.32 1,763.32 Total \$254,760.53 \$39,408.50 \$85,047.81 \$85,729.64 \$25,015.26 \$19,559.32 Total per TB \$254,760.00 \$39,408.00 \$85,048.00 \$85,729.00 \$25,015.00 \$19,560.00

\$0.50

(\$0.19)

\$0.64

\$0.26

(\$0.68)

\$0.53

#### DETAIL EXPENSE ANALYSIS

Account:

Worker's Comp

Cutoff:

Date	Paid To	Invoice	Γotal	Purification & Treatment Worker's Comp 608-10	Distribution Worker's Comp 608-50	Meter Service Worker's Comp 608-70	Planning Worker's Comp 608-65	Accounting & General Worker's Comp 608-91
6/30/2005	P & T: Worker's Comp		\$572.83	\$572.83				
	P & T: Worker's Comp		6,874.00	6,874.00				
	P & T: Worker's Comp		572.83	572,83				
7/31/2005	P & T: Worker's Comp		(3,436.98)	(3,436.98)				
7/31/2005	P & T: Worker's Comp		(3,437.02)	(3,437.02)				
8/31/2005	P & T: Worker's Comp		572.83	572.83				
9/30/2005	P & T: Worker's Comp		572.83	572,83				
10/31/2005	P & T: Worker's Comp		572.83	572.83				
11/30/2005	P & T: Worker's Comp		572.83	572.83				
12/31/2005	P & T: Worker's Comp		572.83	572.83				
1/31/2006	P & T: Worker's Comp		572.87	572.87				
2/28/2006	P & T: Worker's Comp		572.00	572.00				
3/31/2006	P & T: Worker's Comp		572.00	572.00				
4/30/2006	P & T: Worker's Comp		574.50	574.50				
5/31/2006	P & T: Worker's Comp		572.00	572.00				
6/30/2005	Distribution: Worker's Comp		1,321.33		\$1,321.33			
7/7/2005	Distribution: Worker's Comp		15,856.00		15,856.00			
7/31/2005	Distribution: Worker's Comp		1,321.33		1,321.33			
7/31/2005	Distribution: Worker's Comp		(7,927.98)		(7,927.98)			
7/31/2005	Distribution: Worker's Comp		(7,928.02)		(7,928.02)			
8/31/2005	Distribution: Worker's Comp		1,321.33		1,321.33			
	Distribution: Worker's Comp		1,321.33		1,321.33			
10/31/2005	Distribution: Worker's Comp		1,321.33		1,321.33			
11/30/2005	Distribution: Worker's Comp		1,321.33		1,321.33			
12/31/2005	Distribution: Worker's Comp		1,321.33		1,321.33			
1/31/2006	Distribution: Worker's Comp		1,321.37		1,321.37			
2/28/2006	Distribution: Worker's Comp		1,321.00		1,321.00			
	Distribution: Worker's Comp		1,321.00		1,321.00			
	Distribution: Worker's Comp		1,322.00		1,322.00			
	Distribution: Worker's Comp		1,321.00		1,321.00			
	Meter Service: Worker's Comp		1,284.67			\$1,284.67		
	Meter Service: Worker's Comp		15,416.00			15,416.00		
	Meter Service: Worker's Comp		1,284.67			1,284.67		
	Meter Service: Worker's Comp		(7,708.02)			(7,708.02)		
	Meter Service: Worker's Comp		(7,707.98)			(7,707.98)		
	Meter Service: Worker's Comp		1,284.67			1,284.67		
	Meter Service: Worker's Comp		1,284.67			1,284.67		
	Meter Service: Worker's Comp		1,284.67			1,284.67		
	Meter Service: Worker's Comp		1,284.67			1,284.67		
	Meter Service: Worker's Comp		1,284.67			1,284.67		
	Meter Service: Worker's Comp		1,284.63			1,284.63		
	Meter Service: Worker's Comp		1,284.00			1,284.00		
	Meter Service: Worker's Comp		1,284.00			1,284.00		
	Meter Service: Worker's Comp		1,286.00			1,286.00		
	Meter Service: Worker's Comp		1,284.00			1,284.00		
	Planning: Worker's Comp		346.17				\$346.17	
	Planning: Worker's Comp		4,154.00				4,154.00	
	Planning: Worker's Comp		346.17				346.17	
	Planning: Worker's Comp		(2,077.02)				(2,077.02)	
	Planning: Worker's Comp		(2,076.98)				(2,076.98)	
	Planning: Worker's Comp		346.17				346.17	
9/30/2005	Planning: Worker's Comp		346.17				346.17	

#### DETAIL EXPENSE ANALYSIS

Account:

Worker's Comp

Cutoff:

				Purification & Treatment Worker's Comp	Distribution Worker's Comp	Meter Service Worker's Comp	Planning Worker's Comp	Accounting & General Worker's Comp
Date	Paid To	Invoice	Total	608-10	608-50	608-70	608-65	608-91
10/31/2005	Planning: Worker's Comp		346,17				346.17	
	Planning: Worker's Comp		346.17				346.17	
12/31/2005	Planning: Worker's Comp		346.17				346.17	
	Planning: Worker's Comp		346.13				346.13	
2/28/2006	Planning: Worker's Comp		346.00				346.00	
3/31/2006	Planning: Worker's Comp		346.00				346.00	
4/30/2006	Planning: Worker's Comp		346,50				346.50	
5/31/2006	Planning: Worker's Comp		346.00				346.00	
6/30/2005	Accounting & General: Worker's Comp		25.50					\$25.50
7/7/2005	Accounting & General: Worker's Comp		306.00					306.00
7/31/2005	Accounting & General: Worker's Comp		25.50					25.50
7/31/2005	Accounting & General: Worker's Comp		(153.00)					(153.00)
7/31/2005	Accounting & General: Worker's Comp		(153.00)					(153.00)
8/31/2005	Accounting & General: Worker's Comp		25.50					25.50
9/30/2005	Accounting & General: Worker's Comp		25.50					25.50
10/31/2005	Accounting & General: Worker's Comp		25.50					25.50
	Accounting & General: Worker's Comp		25.50					25.50
12/31/2005	Accounting & General: Worker's Comp		25.50					25.50
1/31/2006	Accounting & General: Worker's Comp		25.50					25.50
	Accounting & General: Worker's Comp		31.00					31.00
	Accounting & General: Worker's Comp		129.00					129.00
4/30/2006	Accounting & General: Worker's Comp		79.00					79.00
5/31/2006	Accounting & General: Worker's Comp	_	31.00					31.00
Total		-	\$42,772.00	\$6,873.18	\$15,855.68	\$15,415.32	\$4,153.82	\$474.00
Total per TB		==	\$42,771.00	\$6,872.00	\$15,855.00	\$15,416.00	\$4,154.00	\$474.00
Variance		<u></u>	\$1,00	\$1.18	\$0.68	(\$0.68)	(\$0.18)	\$0.00

#### DETAIL EXPENSE ANALYSIS

Account:

Unemployment Compensation

Cutoff:

Date	Paid To	Invoice	Total	Purification & Treatment Unemployment Comp. 608-20	Distribution Unemployment Comp. 608-60	Meter Service Unemployment Comp. 608-80	Planning Unemployment Comp. 920-01
6/30/2005	P & T: Unemployment Comp		\$59.58	\$59,58			
			715.00	715.00			
	P & T: Unemployment Comp		59.58	59,58			
	P & T: Unemployment Comp		(357.48)	(357.48)			
	P & T: Unemployment Comp		(357.52)	(357.52)			
	P & T: Unemployment Comp		59.58	59.58			
	P & T: Unemployment Comp		59.58	59,58			
	P & T: Unemployment Comp		59.58	59,58			
	P & T: Unemployment Comp		59.58	59.58			
12/31/2005	P & T: Unemployment Comp		59.58	59.58			
1/31/2006	P & T: Unemployment Comp		59.62	59.62			
2/28/2006	P & T: Unemployment Comp		59.00	59.00			
3/31/2006	P & T: Unemployment Comp		59.00	59.00			
4/30/2006	P & T: Unemployment Comp		60.75	60.75			
5/31/2006	P & T: Unemployment Comp		59.00	59.00			
6/30/2005	Distribution: Unemployment Comp.		123.75		\$123.75		
7/7/2005	Distribution: Unemployment Comp.		1,485.00		1,485.00		
7/31/2005	Distribution: Unemployment Comp.		123.75		123.75		
7/31/2005	Distribution: Unemployment Comp.		(742.50)		(742.50)		
7/31/2005	Distribution: Unemployment Comp.		(742.50)		(742.50)		
8/31/2005	Distribution: Unemployment Comp.		123.75		123.75		
9/30/2005	Distribution: Unemployment Comp.		123.75		123.75		
10/31/2005	Distribution: Unemployment Comp.		123.75		123.75		
11/30/2005	Distribution: Unemployment Comp.		123.75		123,75		
12/31/2005	Distribution: Unemployment Comp.		123.75		123.75		
1/31/2006	Distribution: Unemployment Comp.		123.75		123.75		
2/28/2006	Distribution: Unemployment Comp.		123.00		123.00		
3/31/2006	Distribution: Unemployment Comp.		123.00		123.00		
4/30/2006	Distribution: Unemployment Comp.		125,25		125.25		
			123.00		123.00		
	Meter Service: Unemployment Comp.		137.50			\$137.50	
			1,650.00			1,650.00	
	Meter Service: Unemployment Comp.		137.50			137.50	
	Meter Service: Unemployment Comp.		(825.00)			(825,00)	•
	Meter Service: Unemployment Comp.		(825.00)	-		(825,00)	
	Meter Service: Unemployment Comp.		137.50			137.50	
			137,50			137.50	
			137.50			137.50	
	Meter Service: Unemployment Comp.		137.50			137.50	
	• • •		137.50			137.50	
	Meter Service: Unemployment Comp.		137.50			137.50	
	Meter Service: Unemployment Comp.		137.00			137.00	
	Meter Service: Unemployment Comp.		137.00			137.00	
	Meter Service: Unemployment Comp.		138.50			138.50	
	Meter Service: Unemployment Comp.		137.00			137.00	600.00
	Planning: Unemployment Comp.		32.08				\$32.08
	2		385.00 32.08				385.00
	Planning: Unemployment Comp.  Planning: Unemployment Comp.						32.08
			(192,48)				(192.48)
	Planning: Unemployment Comp.  Planning: Unemployment Comp.		(192,52) 32,08				(192.52)
	Planning: Unemployment Comp.		32.08				32.08
213014003	i ianning. Onemproyment Comp.		34.08				32.08

#### DETAIL EXPENSE ANALYSIS

Account:

Unemployment Compensation

Cutoff:

Date	Paid To	Invoice	Total	Purification & Treatment Unemployment Comp. 608-20	Distribution Unemployment Comp. 608-60	Meter Service Unemployment Comp. 608-80	Planning Unemployment Comp. 920-01
10/31/2005	Planning: Unemployment Comp.		32.08				32.08
	Planning: Unemployment Comp.		32.08				32.08
	Planning: Unemployment Comp.		32.08				32.08
	Planning: Unemployment Comp.		32.12				32.12
2/28/2006	Planning: Unemployment Comp.		32.00				32.00
3/31/2006	Planning: Unemployment Comp.		32.00				32.00
4/30/2006	Planning: Unemployment Comp.		32.25				32.25
5/31/2006	Planning: Unemployment Comp.	-	32.00				32.00
Total		=	\$4,233.11	\$714.43	\$1,484.25	\$1,649.50	\$384.93
Total per TB		=	\$4,014.00	\$714,00	\$1,484.00	\$1,649.00	\$167.00
Variance		-	\$219.11	\$0.43	\$0.25	\$0.50	217.93

#### DETAIL EXPENSE ANALYSIS

Account:

Unemployment Compensation

Cutoff:

Date	Paid To	Invoice	Amount	Unemployment Compensation 930-01
6/30/2005			\$18.33	\$18.33
7/7/2005			220.00	220.00
7/31/2005			18.33	18,33
7/31/2005			(109.98)	(109.98)
7/31/2005			(110.02)	(110.02)
8/31/2005			18.33	18.33
9/30/2005			18.33	18.33
10/31/2005			18.33	18.33
11/30/2005			18.33	18.33
12/31/2005			18.33	18.33
1/31/2006			18.37	18.37
2/28/2006			22.00	22.00
3/31/2006			22.00	22.00
4/30/2006			24.75	24.75
5/31/2006			22.00	22.00
Total			\$237.43	\$237.43
Total per TB			\$237.00	\$237.00
Variance			\$0.43	\$0.43

#### DETAIL EXPENSE ANALYSIS

Account:

Teamster's Scholarship Fund

Cutoff:

Date	Paid To	Invoice	Total	Purification & Treatment Teamster's Scholarship Fund 603-10	Distribution Teamster's Scholarship Fund 603-50	Meter Service Teamster's Scholarship Fund 603-70	Planning Teamster's Scholarship Fund 603-65
7/28/2005	P & T: Teamster's		\$338.00	\$338.00			
10/20/2005	P & T: Teamster's		338.00	338.00			
2/2/2006			338.00	338.00			
4/20/2006			338.00	338.00			
7/28/2005	Distribution: Teamster's		780.00	330.00	\$780,00		
10/20/2005	Distribution: Teamster's		780.00		780.00		
			624.00		624.00		
			624.00		624.00		
			780.00		32	\$780,00	
			780.00			780.00	
2/2/2006	Meter Service: Teamster's		780.00			780.00	
4/20/2006	Meter Service: Teamster's		780.00			780,00	
7/28/2005	Planning: Teamster's		182.00				\$182.00
10/20/2005	Planning: Teamster's		182.00				182.00
	Planning: Teamster's		130.00				130,00
4/20/2006	Planning: Teamster's		130.00				130.00
		_					
Total		-	\$7,904.00	\$1,352.00	\$2,808.00	\$3,120.00	\$624.00
Total per TB			\$8,122.00	\$1,352.00	\$2,808.00	\$3,120.00	\$842.00
Variance		****	(\$218.00)	\$0.00	\$0,00	\$0.00	(\$218.00)

#### DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other

Planning Department

Cutoff: 100%

Date Paid To	Invoice Amount	Planning Dept GIS Supplies & Expense 620-66	Planning Dept Contractual Services EMC Contract 635-65	Planning Dept Contractual Services GIS 650-65	Description
6/2/2005 Mark Rolley Consulting	\$53.00	\$53.00			Server Parts
6/2/2005 Knowledge Computers	769.00	769.00			4 Connectors
6/2/2005 Office Depot	45.76	45.76			Office Supplies
6/9/2005 SBC	950.50	950.50			Internet Service
	20.00	20.00			Cellular Phone Reimbursement
6/9/2005 Matt Arvay	20.00 99.40	99.40			Mileage Reimbursement
6/9/2005 Greg Grabner		190.00			Data Outlet
6/16/2005 Industrial Contractors	190.00 47.69	47.69			Printer Cable
6/23/2005 Mark Rolley Consulting					
7/28/2005 Petty Cash	15.12	15.12			Shipping
7/14/2005 SBC	950.52	950.52			Internet Service
7/14/2005 City of Evansville	168.00	168.00			Phone Repair
7/7/2005 Matt Arvay	20,00	20.00			Cellular Phone Reimbursement
8/11/2005 SBC	950.50	950.50			Internet Service
8/11/2005 Matt Arvay	20.00	20.00			Cellular Phone Reimbursement
8/4/2005 Industrial Contractors	131.00	131.00			Fiber Patch
8/4/2005 Office depot	67.20	67.20			Office Supplies
8/4/2005 Mark Rolley Consulting	52.99	52.99			USB Sound card for Multimedia Server
8/11/2005 Mark Rolley Consulting	245.00	245.00			Service support from Microsoft
8/25/2005 NASCIO	500.00	500,00			Membership Dues
9/15/2005 SBC	950.50	950,50			Internet Service
9/15/2005 Matt Arvay	20.00	20.00			Cellular Phone Reimbursement
9/8/2005 Office Depot	257.92	257.92			Office Supplies
9/29/2005 Keller Schroeder	13,970.00	13,970.00			2005 Smartnet Maintenance
9/29/2005 Matric Integration	1,025.00	1,025.00			Computer Supplies
0/13/2005 SBC	950.00	950,00			Internet Service
0/13/2005 City of Evansville	307.76	307.76			Phone Service
0/13/2005 Mark Rolley Consulting	245.00	245.00			Reimbursement for IP Monitor support renewa
0/27/2005 Matt Arvay	20.00	20.00			Cellular Phone Reimbursement
0/20/2005 Matt Arvay	210.00	210.00			Travel Expense
1/10/2005 Matt Arvay	255.00	255.00			Travel Expense
1/10/2005 Indoff Inc.	149.00	149.00			Desk Tray
1/10/2005 SBC	950.50	950.50			Internet Service
1/23/2005 Matt Arvay	20.00	20.00			Cellular Phone Reimbursement
12/8/2005 SBC	2,976.67	2,976.67			Internet Service
12/1/2005 Office Depot	252.10	252.10			Office Supplies
2/15/2005 Greg Grabner	50,22	50,22			Mileage Reimbursement
2/29/2005 City of Evansville	218.30	218,30			Phone Service
2/29/2005 City of Evansyme 2/29/2005 Matrix Integration	240.00	240,00			Net Shelter Premium 42U Glass Door
2/22/2005 Matth Arvay	20.00	20,00			Cellular Phone Reimbursement
		(150.02)			YE adjustment - phone
2/31/2005 Adjustment	(150.02)	, ,			Y E adjustment - phone Payable
2/31/2005 Adjustment	2,367.13	2,367.13			GIS System
1/12/2006 SBC	2,367.13	2,367.13			
1/26/2006 ESRI	878.75	878.75			Books
1/26/2006 Matt Arvay	20.00	20,00			Cell Phone Bill
1/31/2006 Adjustment	(2,367.13)	(2,367.13)			Payable
2/2/2006 Office Depot	376.35	376.35			Office Supplies
2/2/2006 SBC	2,086.28	2,086.28			GIS System
2/9/2006 Mark Rolley Consulting	175.01	175.01			Reimbursement for cables
2/9/2006 Industrial Contractors	294.00	294.00			GIS II Connection
2/23/2006 Mark Rolley Consulting	78.00	78.00			Reimbursement for Website renewal
2/23/2006 SBC	20.00	20.00			Cell Phone Bill
3/9/2006 City of Evansville	34.14	34.14			•



#### DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other

Planning Department

Cutoff:

Cutoff. 10078			Planning Dept GIS Supplies & Expense	Planning Dept Contractual Services EMC Contract	Planning Dept Contractual Services GIS	
Date Paid To	Invoice	Amount	620-66	635-65	650-65	Description
3/23/2006 Matt Arvay		20.00	20.00			Cell Phone Bill
4/13/2006 Keller Schroeder		168.00	168.00			iSeries support for Matt Arvay
4/20/2006 Matt Arvay		20.00	20.00			Cell Phone Bill
4/20/2006 Printing & Supply		3.20	3.20			Report Cover
4/27/2006 Office Depot		1,078.01	1,078.01			Office Supplies
5/18/2006 Matt Arvay		20.00	20.00			Cell Phone Bill
5/25/2006 NASCIO		500.00	500,00			NASCIO Local Govt Membership Dues
6/9/2005 EMC		\$53,179.07		\$53,179.07		Oper & Maint Agreement
7/14/2005 EMC		53,179.07		53,179.07		Oper & Maint Agreement
8/11/2005 EMC		53,179.07		53,179.07		Oper & Maint Agreement
9/8/2005 EMC		53,179.07		53,179.07		Oper & Maint Agreement
10/13/2005 EMC		53,179.07		53,179.07		Oper & Maint Agreement
11/10/2005 EMC		53,179.07		53,179.07		Oper & Maint Agreement
12/8/2005 EMC		53,179.07		53,179.07		Oper & Maint Agreement
1/12/2006 EMC		53,179.07		53,179.07		Oper & Maint Agreement
2/9/2006 EMC		53,179.07		53,179.07		Oper & Maint Agreement
3/9/2006 EMC		57,082.41		57,082.41		Oper & Maint Agreement
4/6/2006 EMC		55,130.74		55,130.74		Oper & Maint Agreement
5/11/2006 EMC		55,130.74		55,130.74		Oper & Maint Agreement
6/2/2005 Mark Rolley Consulting	5/15/05 - 5/29/05	12,260.00				GIS Contractual Service
6/16/2005 Mark Rolley Consulting	5/30/05 - 6/12/05	12,260.00				GIS Contractual Service
6/30/2005 Mark Rolley Consulting	6/13/05 - 6/26/05	12,260.00				GIS Contractual Service
7/14/2005 Mark Rolley Consulting	6/27/05 - 7/10/05	12,260.00				GIS Contractual Service
7/28/2005 Mark Rolley Consulting	7/11/05 - 7/24/05	12,260.00				GIS Contractual Service
8/11/2005 Mark Rolley Consulting	7/25/05 - 8/7/05	12,260.00				GIS Contractual Service
8/24/2005 Mark Rolley Consulting	8/8/05 - 8/22/05	12,260.00				GIS Contractual Service
9/8/2005 Mark Rolley Consulting	8/23/05 - 9/4/05	12,260.00				GIS Contractual Service
9/22/2005 Mark Rolley Consulting	9/5/05 - 9/18/05	12,500.00				GIS Contractual Service
10/6/2005 Mark Rolley Consulting	9/19/05 - 10/2/05	12,500.00			•	GIS Contractual Service
10/20/2005 Mark Rolley Consulting	10/3/05 - 10/16/05	12,500.00				GIS Contractual Service
11/3/2005 Mark Rolley Consulting	10/17/05 - 10/30/05	12,500.00				GIS Contractual Service
11/17/2005 Mark Rolley Consulting	10/31/05 - 11/13/05	12,500.00				GIS Contractual Service
12/1/2005 Mark Rolley Consulting	11/14/05 - 11/27/05	12,500.00				GIS Contractual Service
12/15/2005 Mark Rolley Consulting	11/28/05 - 12/11/05	12,500.00				GIS Contractual Service
12/29/2005 Mark Rolley Consulting	12/12/05 - 12/25/05	12,500.00				GIS Contractual Service
1/12/2006 Mark Rolley Consulting	12/26/05 - 1/8/06	12,500.00				GIS Contractual Service
1/26/2006 Mark Rolley Consulting	1/9/06 - 1/22/06	12,500.00			•	GIS Contractual Service
2/9/2006 Mark Rolley Consulting	1/23/06 - 2/5/06	12,500.00				GIS Contractual Service
2/23/2006 Mark Rolley Consulting	2/6/06 - 2/19/06	12,500.00				GIS Contractual Service
3/2/2006 SBC		2,086.28				Internet Service
3/9/2006 Mark Rolley Consulting	2/20/06 - 3/5/06	12,500.00				GIS Contractual Service
3/23/2006 Mark Rolley Consulting	3/6/06 - 3/19/06	12,500.00				GIS Contractual Service
3/30/2006 SBC	A /A A / F	2,086.28				Internet Service
4/6/2006 Mark Rolley Consulting	3/20/06 - 4/2/06	13,792.00			•	GIS Contractual Service
4/20/2006 Mark Rolley Consulting	4/3/06 - 4/16/06	12,500.00				GIS Contractual Service
4/27/2006 SBC		2,082.00				Internet Service
5/4/2006 Mark Rolley Consulting	4/17/06 - 4/30/06	12,500.00				GIS Contractual Service
5/18/2006 Mark Rolley Consulting	5/1/06 - 5/14/06	12,500.00			12,500.00	GIS Contractual Service
Total		\$1,012,954.58	\$36,372.50	\$645,955.52	\$330,626,56	<u>.</u>
Total per TB		\$1,012,956.00	\$36,373.00	\$645,956.00	\$330,627.00	:
Variance		(\$1.42)	(\$0.50)	(\$0.48)	(\$0.44)	<u>.</u>

#### DETAIL EXPENSE ANALYSIS

Account:

Insurance

Cutoff:

\$1,000

				Insurance Expense	
Date	Paid To	Invoice	Amount	924-00	Description
6/30/2005	City of Evansville		\$21,060.94	\$21,060.94	General Liability
7/31/2005	City of Evansville		21,054.52	21,054.52	General Liability
8/31/2005	City of Evansville		21,054.52	21,054.52	General Liability
9/30/2005	City of Evansville		21,062.85	21,062.85	General Liability
10/31/2005	City of Evansville		21,056.64	21,056.64	General Liability
11/30/2005	City of Evansville		21,121.18	21,121.18	General Liability
12/031/05	City of Evansville		21,121.18	21,121.18	General Liability
1/31/2006	City of Evansville		21,121.18	21,121.18	General Liability
2/28/2006	City of Evansville		21,121.18	21,121.18	General Liability
3/31/2006	City of Evansville		21,121.22	21,121.22	General Liability
4/30/2006	City of Evansville		21,121.10	21,121.10	General Liability
5/31/2006	City of Evansville	_	21,121.10	21,121.10	General Liability
Total			\$253,137.61	\$253,137.61	
		_			
Total per TB		_	\$253,138.00	\$253,138.00	
		-			
Variance			(\$0.39)	(\$0.39)	

#### DETAIL EXPENSE ANALYSIS

Account:

Contractual Services-Legal

Cutoff:

Date	Paid To	Invoice	Amount	Outside Legal Services 923-03	Description
11/10/2005 Cit	•		\$23,175.00	\$23,175.00	Legal Services
11/17/2005 Cit	y Of Evansville		210,000.00	210,000.00	Legal settlement
12/15/2005 Bo	wers Harrision		296.00	296.00	Legal Services - Diamond Ave Wtr Line
12/31/2005 Ad	justment		1225.60	1,225.60	Payables
1/12/2006 Bo	wers Harrision		1000.60	1,000.60	Legal Services - Diamond Ave Wtr Line
1/12/2006 Ke	vin Winternheimer		225.00	225.00	Legal Services
1/31/2006 Ad	justment		(1225.60)	(1,225.60)	Payables
Total		==	\$234,696.60	\$234,696.60	:
Total per TB		=	\$234,697.00	\$234,697.00	:
Variance		==	(\$0.40)	(\$0.40)	

# DETAIL EXPENSE ANALYSIS

Account; Contractual Services - Other

Cutoff: 100%

	Describtion								ę.																																				
		Contractual Service	Oner & Maint American	Dromming Agreement	Contracting Services	Contractual Service	Contractual Service	Contractual Service	David Carter -Operator School Fee	Operator Certification	Employee Physical/Shots	Operator Certification	Contractual Service	Sundding	Contractual Service	Contractual Service	Exam reimbursement	Contractual Service	Contractual Service	Contractual Service	Oper & Maint Agreement	Contractual Service	Contractual Service	Contractual Service	Oner & Maint Agreement	Consulting Fees	Contracting Secrice	Contractual Service	Emilana Blunias/Char-	Contracting Section	Contractual Service	Oper & Maint Amount	Contracted Society	Contracting Service	Contraction Sci vice	Conductual Service	Employee Physical/Shots	Oper & Maint Agreement	Shipping	License	Oper & Maint Agreement	Testing	Record Promissory Note	Oper & Maint Agreement	Record Promissory Note
CT SV Misc. Consultants	17-100																																												
CT SV Controller	17.700																																												
CT SV Operations Mgmt. 923-08																																													
CT SV NPDES Permit 923-07																																													
CT SV Other Advertising 923-06																																													
CT SV Dues & Subscriptions 923-05																																													
Outside Services Employed 923-02		\$1,150.00	80,665.62	122,50	920.00	121.50	1.150.00	275 00	30 00	127.00	120.00	1 150 00	17.52	357.75	1.150.00	30.00	1 150 00	148 50	00 000	80.645.67	20,000,00	05.260,1	270.00	977.50	80,665.62	81.00	460.00	920.00	90.00	1,150.00	920.00	80,665.62	1,150.00	1,150.00	1,150.00	187.94	80.665.62	25.19	15 00	80 665 62	20.05	12.00	80.65.62	20,000,00	12.00
Amount		\$1,150.00	80,665.62	122.50	920.00	121,50	1,150,00	275 00	30.00	127.00	120.00	1.150.00	17.52	357.75	1.150.00	30.00	1.150.00	148.50	00 026	80.665.62	1000,00	1,092.30	270.00	977.50	80,665.62	81.00	460.00	920.00	20.00	1,150.00	920.00	80,665.62	1,150.00	1,150.00	1,150.00	187.94	80,665,62	25.19	15.00	80.665.62	20.00	12.00	80 665 62	12.00	12.00
Invoice																																													
Paid To	ž	b/2/2003 Greg Server	EMC	6/9/2005 Keller Schroeder	6/9/2005 Greg Server	6/9/2005 Anette Wright	5/16/2005 Greg Server	6/23/2005 AWWA - Operator School	5/23/2005 David Carter	6/23/2005 Deaconess Comp Ctr	IDEM .	6/23/2005 Greg Server	UPS	6/23/2005 Anette Wright	6/30/2005 Greg Server	5/30/2005 Robert Phillips	7/7/2005 Greg Server	Anette Wright	Gree Server	EMC	777 17005 Greg Server	7/28/1005 Anoth Winds	Allette winght	Greg server	EMC	8/11/2005 Keller Schroeder	8/4/2005 Greg Server	Greg Server	Deaconess	Greg Server	Greg Server	EMC	9/8/2005 Greg Server	9/1/2005 Greg Server	Greg Server	9/22/2005 Deaconess Comp Ctr	SMC	UPS	0/11/2005 In Bureau of Motor Vehicle	EMC	11/17/2005 Deaconess Comp Ctr	11/28/2005 Van County Recorder	MC	2/6/2005 Van County Recorder	Adjustment
Date	300000	2007/7/0	6/9/2005 EMC	6/9/2005	6/9/2005	6/9/2005	6/16/2005	6/23/2005	6/23/2005	6/23/2005	6/23/2005 IDEM	6/23/2005	6/23/2005 UPS	6/23/2005	6/30/2005	? \$002/06/9	7/7/2005	7/7/2005	7/14/2005	7/14/2005 EMC	701005	2007/30/2	7/20/2005	0/11/2005 TENES SERVET	. 5007/11/0	8/11/2005	8/4/2005	8/18/2005 (	8/18/2005 1	8/25/2005 (	9/15/2005 (	9/8/2005 EMC	9/8/2005	9/1/2005 (	9/22/2005 Greg Server	9/22/2005 1	10/13/2005 EMC	10/13/2005 UPS	10/11/2005 1	11/10/2005 EMC	11/17/2005 1	11/28/2005	12/8/2005 EMC	12/6/2005 \	12/13/2005 Adjustment

#### DETAIL EXPENSE ANALYSIS

Account:

Contractual Services - Other

Cutoff:

Day Date		Outside Services Employed	CT SV Dues & Subscriptions	CT SV Other Advertising	CT SV NPDES Permit	CT SV Operations Mgmt.	CT SV Controller	CT SV Misc. Consultants	
Date Paid To 12/14/2005 Adjustment	Invoice Amount	923-02	923-05	923-06	923-07	923-08	632-91	634-91	Description
12/22/2005 Deaconess Comp Ctr	12.00 90.00								
1/12/2006 David Carter	30.00								Employee tests
1/12/2006 EMC	80,665.62								Operator Exam Management Fees
1/26/2006 D Patrick	22.95								Oil Change
1/26/2006 Mulberry Center	1,404.00								Annual EAP Fee
1/26/2006 Deaconess Comp Ctr 2/9/2006 Charles Burlinson	50,00								DOT Physical
2/9/2007 EMC	30,00 80,665,62								CDL License
2/14/2006 Van County Recorder	14.00								Management Fees
2/16/2006 Robert Phillips	30.00								Promissory Note Operator Exam
2/23/2006 UPS	29.48								Shipping
3/2/2006 UPS	28.80								Shipping
3/9/2006 Deaconess Comp Ctr 3/9/2006 EMC	50.00								DOT Physical
3/23/2006 Fedex	86,586.48 17.16								Management Fees
3/23/2006 James Drake	30.00								Express mail
4/6/2006 EMC	83,626,05								CDL License
4/6/2006 Fedex	21.15								Management Fees Express mail
4/13/2006 US Bank	300.00								Bond Admin Fees
4/13/2006 Enterprise rent a car	487,56								Car Rental
4/13/2006 Keller Schroeder 4/27/2006 Deaconess Comp Ctr	52.50								Programming Services
4/27/2006 Deaconess Comp Ctr	50.00 275,00								DOT Physical
4/27/2006 In Fire & Bldg Services	138.00								Audiogram Testing
05/04/06 Van County Recorder	1,006.02								Property Taxes
5/11/2006 EMC	83,626.05								Management Fees
5/11/2006 Deaconess Comp Ctr	129.00								Audiogram
5/18/2006 Dept of Homeland Security 5/25/2006 Mark Stephenson	276.00								Re Sprinler system at Flouride Room
5/26/2006 Van County Recorder	311.85 28.00								Tuition Reimbursement
6/2/2005 YMCA	232.00		\$232,00						Promissory Note
7/14/2005 YMCA	232,00		232.00						Membership Dues
8/4/2005 YMCA	232,00		232,00						Membership Dues Membership Dues
9/1/2005 Adjustment	232,00		232,00						Memociship Dues
10/6/2005 Adjustment 10/27/2005 AWWA	232.00		232,00						
11/3/2005 YMCA	6,760.00 232.00		6,760.00						Membership Dues
12/1/2005 Adjustment	232.00		232,00 232,00						Membership Dues
1/19/2006 YMCA	232.00		232,00						Membership Dues
2/9/2006 Indiana Recycling Coa	130.00		130.00						Membership Dues
2/16/2006 YMCA	232,00		232.00						Membership Dues
3/9/2006 YMCA 3/30/2006 City of Evansville	246.50 190.00		246.50						Membership Dues
4/6/2006 YMCA	261,00		190.00 261.00						
5/11/2006 YMCA	246,50		246.50						Membership Dues
8/4/2005 Adjustment	118.60		240.50	\$118.60					Membership Dues
1/26/2006 Evansville Printing Corp	98.70			98.70					Notice to Bidders
3/2/2006 Evansville Printing Corp	126.16			126.16					Notice to Bidders
7/21/2005 IDEM 2/9/2006 IDEM	37,208,96 5,800.00				\$37,208.96				IDEM fee
2/9/2006 IDEM	55,813.45				5,800.00				Permits
6/2/2005 EA2	\$5,900.63				55,813.45	\$5,900.63			Annual Fees
6/9/2005 CSX	6,380.13					6,380.13			Security Reimbursement - 4/4/05-5/1/05 Pipeline Fees
6/9/2005 EA2	34,122.10					34,122.10			Contract True Up
6/9/2005 EA2	357,125.12					357,125.12			Management Contract
6/30/2005 Sonitrol Security Systems 6/30/2005 Adjustment	22,400.00					22,400.00			Security System Set Up/ Reclassed by Desiree to PP&E JE#27 in June
6/30/2005 Adjustment	(22,400.00) (27,500.00)					(22,400.00)			Capitalize
7/12/2005 EA2	5,760.00					(27,500.00)			Meters
7/28/2005 EA2	6,040.62					5,760.00 6,040.62			Security Reimbursement - 5/2/05-5/29/05
7/28/2005 Sonitrol Security Systems	8,000.00					8,000.00			Security Reimbursement - 5/30/05 - 6/26/05 Security System Set Up/ Reclassed by Desiree to PP&E JE# 31 in August
7/28/2005 Lexmark Int	348.00					348.00			Printer Maintenance
7/14/2005 EA2 7/7/2005 Fifth Third	357,125.12					357,125.12			Management Contract
7/7/2005 Fifth Third 7/31/2005 Adjustment	137,50 321,675,70					137.50			Bank Bond Payment
8/1/2005 Adjustment	(357,125.12)					321,675.70			Accruals
8/2/2005 Adjustment	(27,500.00)					(357,125.12) (27,500.00)			Accruals
8/11/2005 EA2	321,675.70					321,675.70			Capitalized meter service installation  Management Contract
8/31/2000 Adjustment	(27,500.00)					(27,500.00)			Capitalized meter service installation
8/31/2000 Adjustment	(8,000.00)					(8,000.00)			Capitalized security system set up
									· · · · · · · · · · · · · · · · · · ·

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DETAIL EXPENSE ANALYSIS

Contractual Services - Other Account: Cutoff:

CT SV Mic. Consultants Description 634.91 Description	Security Reimbursement - 6/27/05 - 7/24/05	10 outlets for security cameras/capitalized	Vehicle Accident Deductible	Capitalized meter service installation	Security Reimbursement - 8/8/05 - 9/4/05	Management Contract	Security Reimbursement - 7/25/05 - 8/7/05	Security System Set Up/ Reclassed by Desiree to PP&E JE# 28 in October	Capitalized security system set up	Security Services 10/25/ - 11/30/05	Security Reimbursement - 9/5 - 10/2/05	Management Contract	Accusis	Capitalized meter service installation	Capitalized security camera outlets	Security Services 12/1/05 - 12/3/05 Security Reimburgement -10/2/05-11/12/05	Capitalized meter service installation	Management Contract	Bond Processing Fees	Management Fees	Checks	Accruals	Acciuals capitalize meters	Encroachment inventory fee - 1 time fee	Security - 11/14/05 - 12/25/06	Security - red 2005 Management Fees	Accruais	Accuals	Capitalize meters	Security - 12/25/05 - 1/22/05 Security - Mar 2006	Management Fees	Accruals	Security - Apr 2006	Vehicle Repair - employee - non-recurring	Management rees Accurate	Accruals	Security - May 2006	Dipoline Rees - requiring each user	Security - June 2006	Accruals	Accuals	S5,019.60 EA2 Contract review-non-recurring			1,502.00 Programming service 13.563.97 EA2 Contract review-non-recurring		2,982.00 Programming service Controller annual amount	\$57,191,57	\$57.192.00	(\$0.43)
CT SV CT SV Operations Mgmt. Controller Mis 923-08 632-91	5,997.60	3,300.00	500.00	(27,500.00)	5,760.00	321,675.70	2,880.00	(1,600,00)	(27,500,00)	767.33	5,933.75	321,675.70	337,123.12	(27,500.00)	(3,300.00)	8.651.25	(27,500.00)	357,125.12	137.50	357,125.12	788.00	357,125.12	(27,500,00)	200.00	9,066.24	357,125.12	357,125.12	(357,125.12)	(27,300.00) 6 063 12	626.00	357,125.12	366,184.86	626.00	7,452.37	383,601.34	(366,184.86)	626.00	6.615.17	626.00	374,893.10	(383,601.34)	(64:61/17)					\$45,000.00	\$4,071,975.56 \$45,000.00	\$4,071,975.00 \$45,000.00	
CT SV NPDES Permit 923-07																																																\$98,822.41	\$98,822.00	\$0.41
CT SV Other Advertising 923-06																																																\$343.46	\$344.00	(\$0.54)
CT SV Dues & Subscriptions 923-05																																																\$9,922.00	\$9,922.00	\$0.00
Outside Services Employed 923-02																																																\$1,003,367.53	\$1,003,368.00	(\$0.47)
Amount	5,997.60	321,675.70	200.00	(27,500.00)	2,760.00	2 880 00	1,600.00	(1,600.00)	(27,500.00)	767.33	5,933.75	357.125.12	(321,675.70)	(27,500.00)	(3,300.00)	8,651.25	(27,500.00)	137.50	626.00	357,125.12	788.00	(357,125.12)	(27,500.00)	500.00	626.00	357,125.12	357,125.12	(27,500,00)	6,063.12	626.00	357,125.12	(357,125.12)	626.00	366,184,86	383,601.34	(366,184.86)	383,601.34	6,615.17	626.00	374,893.10	(1,715.45)	5,019.60	1,008.00	1,302.00	13,563.97	6,516.00	45,000.00	\$5,286,622.53	\$5,286,623.00	(\$0.47)
Invoice																																																		
	9/8/2005 EA2 9/8/2005 Sterling Boiler			9/30/2005 Adjustment	10/0/2003 EAZ					11/3/2005 Sonitrol Security Systems	11/3/2003 EA2 11/17/2005 FA2	11/30/2005 Adjustment	11/30/2005 Adjustment	11/30/2005 Adjustment			12/31/2005 Adjustment		1/12/2006 Sonitrol Security Systems	1/19/2006 EA2	1/20/2005 Hansen Business Form	1/31/2006 Adjustment	1/31/2006 Adjustment	2/1/2006 CSX Transportation 2/2/2006 FA2	2/2/2006 Sonitrol Security Systems	2/9/2006 EA2	2/28/2006 EA2 2/28/2006 Adinstruct	2/28/2006 Adjustment	3/2/2006 EA2	3/2/2006 Sonitrol Security Systems	3/16/2006 EA2 3/31/2006 EA2	3/31/2006 Adjustment	4/6/2006 Sonitrol Security Systems	4/20/2006 EA2	4/30/2006 EA2	4/30/2006 Adjustment 5/4/2006 Sonitrol Security Sustant	5/18/2006 EA2	5/25/2006 CSX Transportation	5/25/2006 Sonitrol Security Systems	5/31/2006 Adjustment	5/31/2006 Adjustment	3/2/2006 R. W. Armstrong	3/3/2006 Neller Schroeder	4/13/2006 Keller Schroeder	4/28/2006 R. W. Armstrong	5/11/2006 K. W. Armstrong 5/11/2006 Keller Schroeder		Total	Total per TB	Variance

#### DETAIL EXPENSE ANALYSIS

Account:

Telephone

Cutoff:

Date	Paid To	Invoice	Amount	Telephone 921-04	Description
	•				
6/23/2005	SBC/AMERITECH		\$2,131.58	\$2,131.58	GIS SERVICE CONNECTIONS
6/23/2005	City Of Evansville		8.47	8.47	Phone service
6/23/2005	City Of Evansville		24.83	24.83	Phone service
6/23/2005	City Of Evansville		102.89	102.89	Phone service
6/30/2005	Adjustment		3.15	3.15	
7/21/2005	SBC/AMERITECH		2,131.58	2,131.58	GIS SERVICE CONNECTIONS
8/18/2005	SBC/AMERITECH		2,131.58	2,131.58	GIS SERVICE CONNECTIONS
8/18/2005	City Of Evansville		8.68	8.68	Phone service
9/29/2005	SBC/AMERITECH		2,131.58	2,131.58	GIS SERVICE CONNECTIONS
10/13/2005	City Of Evansville		112.58	112.58	Phone service
10/13/2005	City Of Evansville		2.57	2.57	Phone service
10/13/2005	City Of Evansville		91.82	91.82	Phone service
10/13/2005	Adjustment		(0.30)	(0.30)	
10/27/2005	City Of Evansville		45.71	45.71	Phone service
10/20/2005	SBC/AMERITECH		2,131.58	2,131.58	GIS SERVICE CONNECTIONS
11/3/2005	City Of Evansville		45.91	45.91	Phone service
11/3/2005	City Of Evansville		1.86	1.86	Phone service
11/23/2005	SBC/AMERITECH		2,131.58	2,131.58	GIS SERVICE CONNECTIONS
12/29/2005	SBC/AMERITECH		2,230.25	2,230.25	GIS SERVICE CONNECTIONS
12/29/2005	City Of Evansville	•	2.74		Phone service
12/29/2005	Adjustment		150.02	150.02	YE adjustment
2/2/2006	SBC/AMERITECH		2,211.58	2,211.58	GIS SERVICE CONNECTIONS
2/23/2006	SBC/AMERITECH		2,211.58	2,211.58	GIS SERVICE CONNECTIONS
3/9/2006	City Of Evansville		74.29	74.29	Phone service
3/16/2006	City Of Evansville		6.86	6.86	Long Distance Calls
3/16/2006	City Of Evansville		215.62	215.62	Jan & Feb Phone service
3/23/2006	SBC/AMERITECH		2,211.58	2,211.58	GIS SERVICE CONNECTIONS
4/6/2006	City Of Evansville		2.08	2.08	Phone service
4/20/2006	City Of Evansville		3.16	3.16	Phone service
	SBC/AMERITECH		2,211.58	2,211.58	GIS SERVICE CONNECTIONS
5/18/2006	SBC/AMERITECH	_	2,211.58	2,211.58	GIS SERVICE CONNECTIONS
Total		=	\$26,980.57	\$26,980.57	a
Total per TB		=	\$26,980.00	\$26,980.00	•
Variance			\$0.57	\$0.57	

#### DETAIL EXPENSE ANALYSIS

Account:

Miscellaneous

Cutoff:

\$1,000

Date	Paid To	Invoice	Amount	Misc. Expense 921-03	Uncollectible Accounts 904-00	RCE State Board of Accounts 928-01	Description
6/30/2005 ESF	RI derliter Environmental, Inc.		\$18,111.99 11,035.63	\$18,111.99 11,035.63			GIS software maintenance contract Removal of fuel tanks - JE# 29 in Jul.
1/31/2006 ESF	· ·		17,825.00	17.825.00			Recurring GIS maintenance agreement
1/31/2006 ESI			2,000.00	2,000.00			Recurring GIS maintenance agreement
	derliter Environmental, Inc.		4,107.55	4,107.55			Removal of fuel tanks from Allen's Lane - JE# 28
	derliter Environmental, Inc.		2,231.70	2,231.70			Removal of fuel tanks from Allen's Lane - JE# 28
	derliter Environmental, Inc.		1,248.25	1,248.25			Removal of fuel tanks from Allen's Lane - JE# 28
2/28/2006 Hin	derliter Environmental, Inc.		885.85	885.85			Removal of fuel tanks from Allen's Lane - JE# 28
2/28/2006 Hyd	iraserve, Inc		26,650.00	26,650.00			Removal of fuel tanks from Allen's Lane - JE# 28
3/31/2006 Plui	mbers Supply Company		682.50	682.50			Oasis Water Coolers
3/31/2006 The	Home Depot		630.00	630.00			Counter base - filtration
3/31/2006 Hyd	fraserve, Inc		(26,650.00)	(26,650.00)			Filter Plant renovation JE #31
_	ht Custom Millwork & Laminate		596.00	596.00			Counter top
	derliter Environmental, Inc.		1,248.45	1,248.45			Sampling
5/31/2006 AS	AP Software		475.68	475.68			Software license
12/31/2005			49,235.40		\$49,235.40		
12/31/2005			5,276.63		5,276.63		
1/31/2006			(60.00)		(60,00)		
12/31/2005 Stat	te Board of Accounts	-	5,500.00			\$5,500.00	<u>_</u>
Total		=	\$121,030.63	\$61,078.60	\$54,452.03	\$5,500.00	) =
Total per TB		=	\$121,030.00	\$61,078.00	\$54,452.00	\$5,500.00	  -
Variance			\$0.63	\$0.60	\$0.03	\$0.00	<u>.</u>

#### DETAIL EXPENSE ANALYSIS

Account:

Miscellaneous General Expense

Cutoff:

Date	Paid To	Invoice	Amount	Conferences & Seminar Travel 650-91	Description
	Randy Brown		\$2,046.87	\$2,046.87	AWWA Conference Costs
	HARRY LAWSON		1,429.87	1,429.87	AWWA Conference Costs
	HARRY LAWSON		307.64	307.64	Lodging & Travel
	Desiree Khayum		145.00	145.00	CPE Reimbursement
	Petty Cash		10.95	10.95	Car Wash - Utility Car
	IN CPA Society		75.00	75.00	CPE
	Indiana University		240.00	240.00	CPE
	Lorman Ed Services		359.00	359.00	CPE
	HARRY LAWSON		189.48	189.48	Travel Expense
12/31/2005	Adjustment		(660.00)	(660,00)	- I
3/2/2006	Randall Brown		441.21	441.21	AWWA Conference Costs
3/23/2006	Randall Brown		1,132.20	1,132.20	AWWA Conference Costs
5/4/2006	HARRY LAWSON		1,227.21	1,227.21	AWWA Conference Costs
5/11/2006	Lorman Ed Services	-	329.00	329.00	CPE
Total		=	\$7,273.43	\$7,273.43	
Total per TB		=	\$7,273.00	\$7,273.00	<u>.</u>
Variance		==	\$0.43	\$0.43	•

#### DETAIL EXPENSE ANALYSIS

Account:

Utility Gross Receipts Tax

Cutoff:

Date	Paid To	Invoice	Amount	Utility Gross Receipts Tax 409-00	Description
6/30/2005			\$15,383.49	\$15,383.49	
7/31/2005			16,825.57	16,825.57	
8/31/2005			16,989.31	16,989.31	
9/30/2005			16,204.94	16,204.94	
10/31/2005			15,466.38	15,466.38	
11/30/2005			15,186.63	15,186.63	
12/31/2005			14,474.90	14,474.90	
1/31/2006			14,091.49	14,091.49	
2/28/2006			15,404.87	15,404.87	
3/31/2006			13,843.81	13,843.81	
4/30/2006			13,085.96	13,085.96	
5/31/2006			14,277.14	14,277.14	
Total		=	\$181,234.49	\$181,234.49	
Total per TB		=	\$181,235.00	\$181,235.00	
Variance		=	(\$0.51)	(\$0.51)	

Phase I CALCULATION OF PRO FORMA ANNUAL FIRE PROTECTION REVENUES

To adjust the test year fire protection revenues to reflect the current number of connections at the proposed rates and charges per information provided by utility personnel.

			Normalized Fire Protection Revenues	Adjusted For Proposed Increase	Pro Forma Annual Revenues
Fire prot	ection revenues:			12.10%	
	olic fire protection:				
	side City		\$732,504	\$88,633	\$821,137
	utside City		590,604	71,463	662,067
Fla	t rate sprinklers		173,931	21,046	194,977
	Totals		\$1,497,039	\$181,142	\$1,678,181
(A) Fire	e Protection Service	e - Inside City Limits	<u>s:</u>		
	Fire Protectio	n Charge	Equivalency	Equivalent	Revenue
	Customer Count	-	Factor	Meters	Per Year
£ /0		20.500	1.0	20.500	A < = = = = = <
5/8 1	inch meter inch meter	39,589	1.0	39,589	\$653,756
1 1.		1,227 67	1.4	1,718	28,370
2	inch meter	1,062	1.8	121	1,998
3	inch meter	1,062	2.9 11.0	3,080	50,862
4	inch meter	212	14.0	968 2,968	15,985
6	inch meter	61	21.0	1,281	49,012
Ü	men meter		21.0	1,201	21,154
	Totals	42,306		49,725	\$821,137
				Annual	Proposed
	Fire Protectio	•		Revenue	Monthly
	Customer Count a	as of 5/31/06		Required	Charge
5/8	inch meter	39,589		\$653,756	\$1.38
1	inch meter	1,227		28,370	1.93
1 1/	2 inch meter	67		1,998	2.49
2	inch meter	1,062		50,862	3.99
3	inch meter	88		15,985	15.14
4	inch meter	212		49,012	19.27
6	inch meter	61		21,154	28.90
	Totals	42,306		\$821,137	

#### Phase I

#### CALCULATION OF PRO FORMA ANNUAL FIRE PROTECTION REVENUES

#### (B) Fire Protection Service - Outside City Limits:

Fire Protection Charge Customer Count as of 5/31/06		Equivalency	Equivalent	Revenue	
		Factor	Meters	Per Year	
5/8	inch meter	16,160	1.0	16,160	\$534,443
1	inch meter	1,007	1.4	1,410	46,631
1 1/2	inch meter	3	1.8	5	165
2	inch meter	340	2.9	986	32,609
3	inch meter	11	11.0	121	4,002
4	inch meter	55	14.0	770	25,465
6	inch meter	27	21.0	567	18,752
	Totals	17,603		20,019	\$662,067
				Annual	Proposed
	Fire Protection			Revenue	Monthly
(	Customer Count a	as of 5/31/06		Required	Charge
5/8	inch meter	16,160		\$534,443	\$2.76
1	inch meter	1,007		46,631	3.86
1 1/2	inch meter	3		165	4.58
2	inch meter	340		32,609	7.99
3	inch meter	11		4,002	30.32
4	inch meter	55		25,465	38.58
6	inch meter	27		18,752	57.88

Phase II

#### CALCULATION OF PRO FORMA ANNUAL FIRE PROTECTION REVENUES

To adjust the test year fire protection revenues to reflect the current number of connections at the proposed rates and charges per information provided by utility personnel.

Fire	protection revenues: Public fire protection:		Normalized Fire Protection Revenues	Adjusted For Proposed Increase 16.80%	Pro Forma Annual Revenues
	Inside City		\$821,137	\$137,951	\$959,088
	Outside City		662,067	111,227	773,294
	Flat rate sprinklers		194,977	32,756	227,733
	Totals		\$1,678,181	\$281,934	\$1,960,115
(A)	Fire Protection Service -	Inside City Limit	<u>s:</u>		
	Fire Protection (	_	Equivalency	Equivalent	Revenue
	Customer Count as o	of 5/31/06	Factor	Meters	Per Year
	5/8 inch meter	39,589	1.0	39,589	\$763,586
	1 inch meter	1,227	1.4	1,718	33,137
	1 1/2 inch meter	67	1.8	121	2,334
	2 inch meter	1,062	2.9	3,080	59,407
	3 inch meter	88	11.0	968	18,671
	4 inch meter	212	14.0	2,968	57,246
	6 inch meter	61	21.0	1,281	24,708
	Totals	42,306		49,725	\$959,089
	Fire Durate ation C	N		Annual	Proposed
	Fire Protection C Customer Count as of	_		Revenue	Monthly
	Customer Count as C	01 3/3 1/00		Required	Charge
	5/8 inch meter	39,589		\$763,586	\$1.61
	1 inch meter	1,227		33,137	2.25
	1 1/2 inch meter	67		2,334	2.90
	2 inch meter	1,062		59,407	4.66
	3 inch meter	88		18,671	17.68
	4 inch meter	212		57,246	22.50
	6 inch meter	61		24,708	33.75

42,306

\$959,089

Totals

#### Phase I

#### CALCULATION OF PRO FORMA ANNUAL FIRE PROTECTION REVENUES

#### (B) Fire Protection Service - Outside City Limits:

Fire Protection Charge		Equivalency	Equivalent	Revenue	
Customer Count as of 5/31/06		Factor	Meters	Per Year	
5/8	inch meter	16,160	1.0	16,160	\$624,229
1	inch meter	1,007	1.4	1,410	54,465
1 1/2	inch meter	3	1.8	5	193
2	inch meter	340	2.9	986	38,087
3	inch meter	11	11.0	121	4,674
4	inch meter	55	14.0	770	29,744
6	inch meter	27	21.0	567	21,902
	Totals	17,603		20,019	\$773,294
	2 0 0002	27,000		Annual	Proposed
	Fire Protection	Charge		Annual Revenue	Monthly
(		Charge			
	Fire Protection	Charge		Revenue	Monthly
	Fire Protection Customer Count as	Charge of 12/31/05		Revenue Required	Monthly Charge
5/8 1	Fire Protection Customer Count as inch meter	Charge of 12/31/05		Revenue Required \$624,229	Monthly Charge \$3.22
5/8 1 1 1/2	Fire Protection Customer Count as inch meter inch meter	Charge of 12/31/05 16,160 1,007		Revenue Required \$624,229 54,465	Monthly Charge \$3.22 4.51
5/8 1 1 1/2 2	Fire Protection Customer Count as inch meter inch meter inch meter	Charge of 12/31/05  16,160 1,007 3		Revenue Required \$624,229 54,465 193	Monthly Charge \$3.22 4.51 5.36
5/8	Fire Protection Customer Count as inch meter inch meter inch meter inch meter	Charge of 12/31/05  16,160 1,007 3 340		Revenue Required \$624,229 54,465 193 38,087	Monthly Charge \$3.22 4.51 5.36 9.34
5/8 1 1 1/2 2 3	Fire Protection Customer Count as inch meter inch meter inch meter inch meter inch meter	Charge of 12/31/05  16,160 1,007 3 340 11		Revenue Required \$624,229 54,465 193 38,087 4,674	Monthly Charge \$3.22 4.51 5.36 9.34 35.41

Phase III

#### CALCULATION OF PRO FORMA ANNUAL FIRE PROTECTION REVENUES

To adjust the test year fire protection revenues to reflect the current number of connections at the proposed rates and charges per information provided by utility personnel.

			Normalized Fire Protection Revenues	Adjusted For Proposed Increase	Pro Forma Annual Revenues
Fire protec	ction revenues:		-	9.60%	
Publ	ic fire protection:				
	ide City		\$959,088	\$92,072	\$1,051,160
Ou	tside City		773,294	74,236	847,530
Flat	rate sprinklers		227,733	21,862	249,595
	Totals		\$1,960,115	\$188,170	\$2,148,285
(A) Fire	Protection Service	- Inside City Limits	<u>s:</u>		
	Fire Protection	ı Charge	Equivalency	Equivalent	Revenue
	Customer Count a	_	Factor	Meters	Per Year
5/8	inch meter	39,589	1.0	39,589	\$836,889
1	inch meter	1,227	1.4	1,718	36,318
1 1/2	l inch meter	67	1.8	121	2,558
2	inch meter	1,062	2.9	3,080	65,110
3	inch meter	88	11.0	968	20,463
4	inch meter	212	14.0	2,968	62,742
6	inch meter	61	21.0	1,281	27,080
	Totals	42,306		49,725	\$1,051,160
				Annual	Proposed
	Fire Protection	n Charge		Revenue	Monthly
	Customer Count a	s of 5/31/06		Required	Charge
5/8	inch meter	39,589		\$836,889	\$1.76
1	inch meter	1,227		36,318	2.47
1 1/2		67		2,558	3.18
2	inch meter	1,062		65,110	5.11
3	inch meter	88		20,463	19.38
4	inch meter	212		62,742	24.66
6	inch meter	61		27,080	36.99
	Totals	42,306		\$1,051,160	

#### Phase III

#### CALCULATION OF PRO FORMA ANNUAL FIRE PROTECTION REVENUES

#### (B) Fire Protection Service - Outside City Limits:

Fire Protection Charge Customer Count as of 5/31/06		Equivalency	Equivalent	Revenue Per Year	
		Factor	Meters		
5/8	inch meter	16,160	1.0	16,160	\$684,155
1	inch meter	1,007	1.4	1,410	59,694
1 1/2	inch meter	3	1.8	5	212
2	inch meter	340	2.9	986	41,744
3	inch meter	11	11.0	121	5,123
4	inch meter	55	14.0	770	32,599
6	inch meter	27	21.0	567	24,005
	Totals	17,603		20,019	\$847,532
				Annual	Proposed
	Fire Protection	•		Revenue	Monthly
(	Fire Protection Customer Count as	•			-
		•		Revenue	Monthly
5/8	Customer Count as	of 12/31/05		Revenue Required	Monthly Charge
5/8 1	inch meter	of 12/31/05 16,160		Revenue Required \$684,155	Monthly Charge \$3.53 4.94
5/8 1 1 1/2	inch meter	of 12/31/05 16,160 1,007		Revenue Required \$684,155 59,694	Monthly Charge \$3.53
5/8 1 1 1/2 2	inch meter inch meter inch meter inch meter	of 12/31/05 16,160 1,007 3		Revenue Required \$684,155 59,694 212	Monthly Charge \$3.53 4.94 5.89
5/8 1 1 1/2 2 3	inch meter inch meter inch meter inch meter inch meter	16,160 1,007 3 340		Revenue Required \$684,155 59,694 212 41,744	Monthly Charge \$3.53 4.94 5.89 10.23
5/8 1 1 1/2 2 3 4 6	inch meter inch meter inch meter inch meter inch meter inch meter inch meter	16,160 1,007 3 340 11		Revenue Required \$684,155 59,694 212 41,744 5,123	Monthly Charge \$3.53 4.94 5.89 10.23 38.81

## COMPARATIVE DETAIL OF OPERATING EXPENSES (Unaudited)

	C	alendar Year Ended	1	12 Months Ended
	2003	2004	2005	May 31, 2006
Source of Supply:		2001	2005	1viay 51, 2000
Salaries and wages	\$165,059	\$171,001	\$181,039	\$187,905
Total Source of Supply	165,059	171,001	181,039	187,905
Treatment:				
Salaries and wages	306,537	321,224	327,139	337,549
Employee pensions and benefits:	.,	,	,,,,,,,	007,013
Social security	36,391	37,131	38,561	39,408
PERF	37,905	41,820	42,967	44,571
Health and life insurance	121,095	122,642	163,826	143,984
Workman's compensation	6,115	6,559	6,851	6,872
Unemployment	705	715	715	714
Teamsters scholarship fund	1,217	1,352	1,378	1,352
Total Treatment	509,965	531,443	581,437	574,450
Transmission and Distribution:				
Salaries and wages	1,088,575	1,120,263	1,111,078	1,128,408
Employee pensions and benefits:		,,	_,,	-,,
Social security	83,714	84,823	84,635	85,048
PERF	87,544	96,759	94,289	96,037
Health and life insurance	270,135	273,586	337,690	294,435
Workman's compensation	14,865	15,161	15,803	15,855
Unemployment	1,562	1,595	1,494	1,484
Teamster scholarship fund	2,808	3,120	3,180	2,808
Total Transmission and Distribution	\$1,549,203	\$1,595,307	\$1,648,169	\$1,624,075

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## <u>COMPARATIVE DETAIL OF OPERATING EXPENSES</u> (Unaudited)

	C	alendar Year Ended	I	12 Months Ended
	2003	2004	2005	May 31, 2006
Customer Accounts:				
Salaries and wages	\$1,108,438	\$1,110,140	\$1,131,754	\$1,137,663
Employee pensions and benefits:				
Social security	84,684	82,865	85,885	85,729
PERF	87,880	94,881	95,704	96,886
Health and life insurance	279,450	283,020	387,823	337,968
Workman's compensation	13,792	14,716	15,366	15,416
Unemployment	1,628	1,650	1,650	1,649
Teamster scholarship fund	2,808	3,120	3,180	3,120
Bad debt expense	32,776	47,777	54,512	54,452
Total Customer Accounts	1,611,456	1,638,169	1,775,874	1,732,883
Administrative and General:				
Salaries and wages	466,604	504,536	563,251	597,200
Employee pensions and benefits:	•	•	,	,
Social security	35,802	36,354	43,497	44,575
PERF	37,440	41,475	48,432	50,338
Health and life insurance	102,465	103,774	136,842	126,597
Workman's compensation	3,732	4,242	4,445	4,628
Unemployment	872	605	605	404
Teamster scholarship fund	380	728	742	842
Sub-totals	647,295	691,714	797,814	824,584
Contractual services:				
Operations management (EA2)	4,246,895	4,461,347	3,894,145	4,071,975
EMC - data processing & billing	963,586	1,002,912	965,638	1,003,368
EMC - planning	600,162	618,058	636,600	645,956
GIS	308,522	289,079	303,526	330,627
Controller	40,000	40,000	45,000	45,000
Consultants/rate case expense		5,735		57,192
Legal	29,308	33,353	238,089	234,697
IDEM Regulatory fee	4,000	22,050	43,009	98,822
Other			44,328	-
Sub-totals	\$6,192,473	\$6,472,534	\$6,170,335	\$6,487,637

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# COMPARATIVE DETAIL OF OPERATING EXPENSES (Unaudited)

				12 Months
	Calendar Year Ended			Ended
	2003	2004	2005	May 31, 2006
Administrative and General				
Payment in lieu of taxes	\$481,256	\$500,000	\$542,654	\$551,794
Utility receipts taxes	160,972	179,998	181,821	181,235
Other:				
Insurance	206,395	240,539	252,057	253,138
Telephone	29,696	25,892	26,749	26,980
GIS supplies and expenses	13,272	19,329	48,566	36,373
State Board of Accounts audit	5,412	5,500	5,500	5,500
Conferences and seminar travel	4,753	5,154	7,180	7,273
Office supplies	6,598	2,277	4,066	2,895
Other	13,121	12,125	86,413	72,072
Sub-totals	921,475	990,814	1,155,006	1,137,260
Total Administrative and General	7,761,243	8,155,062	8,123,155	8,449,481
Total Operating Expenses	\$11,596,926	\$12,090,982	\$12,309,674	\$12,568,794